ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಸಂಪುಟ –೧೬೦ Volume - 160	ಬೆಂಗಳೂರು, **ಸೋಮವಾರ,** ೨೮, ಜುಲೈ, ೨೦೨೫(**ಶ್ರಾವಣ** ,೦೬, ಶಕವರ್ಷ, ೧೯೪೭) **BENGALURU, MONDAY, 28, JULY, 2025 (SHRAVANA , 06, SHAKAVARSHA, 1947)**	ಸಂಚಿಕೆ ೧೪೫ Issue 145

ಭಾಗ ೪

ಕೇಂದ್ರದ ವಿಧೇಯಕಗಳು ಮತ್ತು ಅವುಗಳ ಮೇಲೆ ಪರಿಶೀಲನಾ ಸಮಿತಿಯ ವರದಿಗಳು, ಕೇಂದ್ರದ ಅಧಿನಿಯಮಗಳು ಮತ್ತು ಅಧ್ಯಾದೇಶಗಳು, ಕೇಂದ್ರ ಸರ್ಕಾರದವರು ಹೊರಡಿಸಿದ ಸಾಮಾನ್ಯ ಶಾಸನಬದ್ಧ ನಿಯಮಗಳು ಮತ್ತು ಶಾಸನಬದ್ಧ ಆದೇಶಗಳು ಮತ್ತು ರಾಷ್ಟ್ರಪತಿಯವರಿಂದ ರಚಿತವಾಗಿ ರಾಜ್ಯ ಸರ್ಕಾರದವರಿಂದ ಪುನಃ ಪ್ರಕಟವಾದ ಆದೇಶಗಳು

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 9 ಕೇನಿಪ್ರ 2025 ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 19.07.2025.

ದಿನಾಂಕ: 24.04.2025ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II-Section-3 Sub Section (i)ರಲ್ಲಿ ಪ್ರಕಟವಾದ the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025ರ Notification-GSR 256(E) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರುಪ್ರಕಟಿಸಲಾಗಿದೆ,-

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 24th April, 2025

G.S.R. 256(E).—In exercise of the powers conferred by section 111 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Goods and Services Tax Appellate Tribunal hereby makes the following rules for regulating the procedure and functioning of the Goods and Services Tax Appellate Tribunal, namely:-

CHAPTER I
Preliminary

1. Short title and commencement.- (1) These rules may be called the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025.

(2) These rules shall come into force on the date of their publication in the Official Gazette.

2. Definitions.- (1) In these rules, unless the context otherwise requires-

(a) "Act" means the Central Goods and Services Tax Act, 2017 or the State Goods and Service Tax Act, 2017 of the concerned State or the Union territory Goods and Services Tax Act, 2017;

(b) “adjudicating authority” means the adjudicating authority as defined under section sub-section (4) of section 2 of the said Act;

(c) "Appellate Tribunal" means the Goods and Services Tax Appellate Tribunal established under section 109 of the Act;

(d) “authorised representative” in relation to any proceedings before the Appellate Tribunal means, —

(i) a person duly appointed by the Central Government or by the concerned State Governments or by an officer duly authorised in this behalf as authorised representative to appear, plead and act for the Commissioner in such proceedings; or

(ii) “a person authorised in writing or through a vakalatnama, duly stamped, by a party to present his case before the Appellate Tribunal as provided under section 116 of the Act, to appear, plead or act on his behalf in such proceedings;

(e) "Bench" means the Bench of the Appellate Tribunal referred to in section 109 of the CGST Act;

(f) "certified copy" means the original copy of the order or the documents received by the party, or a copy thereof duly authenticated by the concerned department, or a copy duly authenticated by the 'authorised representative' of the appellant or respondent;

(g) "CGST" means the Central Goods and Services Tax;

(h) "form" means a form prescribed under the rules;

(i) "GSTAT Portal" means web portal as may be specified by an order by the President for functioning of the Appellate tribunal;

(j) "Interlocutory application" means an application to the Appellate Tribunal in any appeal or proceeding already instituted in such Appellate Tribunal, other than a proceeding for execution of an order;

(k) "Member" means a member of the Appellate Tribunal and includes the President and Vice-President;

(l) "party" means a person who prefers an appeal or an application before the Appellate Tribunal and includes respondent;

(m) "specified" means as specified by or under these rules;

(n) "President" means the President of the Appellate Tribunal as per section 109 of the CGST Act;

(o) "Principal Bench" means the Principal Bench constituted in accordance with sub-section 3 of section 109 of the CGST Act;

(p) "Rules" means the Central Goods and Service Tax Rules,2017 (hereinafter referred as the CGST Rules) or Goods and Service Tax Rules,2017 of the concerned State (hereinafter referred as the SGST Rules) or Union territory Goods and Service Tax Rules,2017 (hereinafter referred as the UTGST Rules);

(q) "Section" means a section of the Act;

(r) "SGST" means the State Goods and Services Tax;

(s) "State Bench" means the State Bench constituted in accordance with sub-section 4 of section 109 of the CGST Act;

(t) "UTGST" means the Union territory Goods and Services Tax;

(u) "Vice-President" means a Vice-President of the State Benches as per sub-section 7 of section 109 of the CGST Act;

(2) All other words and expressions used in these rules but not defined herein and defined in the Act and the Rules shall have the meanings respectively assigned to them in the Act and in the Rules.

CHAPTER II
Powers and Functions

3. Computation of time period. **–** Where a period is prescribed by the Act or the Rules or these rules or under any other law or is fixed by the Appellate Tribunal for doing any act, in computing the time, the day from which the said period is to be reckoned shall be excluded, and if the last day expires on a day when the office of the Appellate Tribunal is closed, that day and any succeeding day or days on which the Appellate Tribunal remains closed shall also be excluded.

4. Format of order or direction or ruling. – Every ruling, direction, order, summons, warrant or other mandatory process shall be issued by the Appellate Tribunal in the name of the President or the Member and shall be signed by the Registrar or any other officer specifically authorised in that behalf by the President, with the day, month and year of signing and shall be sealed with the official seal of the Appellate Tribunal, where physical copy of such ruling, direction, order, summons, warrant or other mandatory process is issued.

5. Official seal of the Appellate Tribunal. – The official seal and emblem of the Appellate Tribunal shall be such, as the President may from time to time specify and shall be in the custody of the Registrar.

6. Custody of the records. **–**The Registrar shall have the custody of the records of the Appellate Tribunal and no record or document filed in any case or matter shall be allowed to be taken out of the custody of the Appellate Tribunal without the leave of the Appellate Tribunal:

Provided that the Registrar may allow any other officer of the Appellate Tribunal to remove any official paper or record for administrative purposes from the Appellate Tribunal.

7. Sittings of Bench. **–** A bench shall hold its sittings at the locations as notified by the Central Government.

8. Sitting hours of the Appellate Tribunal. – The sitting hours of the Appellate Tribunal shall ordinarily be from 10.30 a.m. to 01.30 p.m. and from 2.30 p.m. to 4.30 p.m. subject to any order made by the President and this shall not prevent the Appellate Tribunal to extend its sitting as it deems fit.

9. Working hours of office. –The administrative offices of the Appellate Tribunal shall remain open on all working days from 9:30 am to 6.00 pm, subject to any order made by the President.

10. Inherent powers. – Nothing in these rules shall be deemed to limit or otherwise affect the inherent powers of the Appellate Tribunal to make such orders or give such directions as may be necessary for meeting the ends of justice or to prevent abuse of the process of the Appellate Tribunal.

11. Calendar. – The calendar of days of working of Appellate Tribunal in a year shall be as decided by the President and Members of the Appellate Tribunal.

12. Listing of cases. – Any urgent matter filed before 12:00 noon shall be listed before the Appellate Tribunal on the following working day, if it is complete in all respects as provided in these rules and in exceptional cases, it may be received after 12:00 noon but before 3:00 p.m. for listing on the following day, with the specific permission of the Appellate Tribunal or President.

13. Power to exempt. – The Appellate Tribunal may on sufficient cause being shown, exempt the parties from compliance with any requirement of these rules and may give such directions in matters of practice and procedure, as it may consider just and expedient on the application moved in this behalf to render substantial justice.

14. Power to extend time. **–** The Appellate Tribunal may extend the time appointed by these rules or fixed by any order, for doing any act or taking any proceeding, upon such terms, if any, as the justice of the case may require, and any extension may be ordered, although the application for the same is not made until the expiration of the time appointed or allowed.

15. Powers and functions of the Registrar. – The Registrar shall have the following powers and functions, namely: -

(a) shall be responsible for the day-to-day administration of the Appellate Tribunal;

(b) notify the procedure of filing appeal to the Appellate Tribunal;

(c) registration of appeals, petitions and applications and scrutiny thereof;

(d) receive applications for amendment of appeal or the petition or application or subsequent proceedings;

(e) receive applications for fresh summons or notices and regarding services thereof;

(f) receive applications for short date summons and notices;

(g) receive applications for substituted service of summons or notices;

(h) receive applications for seeking orders concerning the admission and inspection of documents;

(i) maintain records of proceedings and manage the registry; and

(j) such other incidental matters as the President may direct from time to time.

16. Power of adjournment. **–** All adjournments shall normally be sought before the concerned Bench and in extraordinary circumstances, the Registrar may, if so directed by the Appellate Tribunal in chambers, at any time adjourn any matter and lay the same before the Appellate Tribunal in chambers.

17. Delegation powers of the President. **–** (1) The President may assign or delegate to the Vice-president of State Bench some of the functions required by these rules to be exercised by the President.

(2) The President may assign or delegate to a Joint Registrar or Deputy Registrar or Assistant Registrar or to any other suitable officer all or some of the functions required by these rules to be exercised by the Registrar.

CHAPTER III
Institution of appeals - Procedure

18. Filing of appeals. – (1) An appeal to the Appellate Tribunal shall be filed online on GSTAT Portal in Form prescribed under the Rules, and shall contain the following details, namely :-

(a) the cause title shall state "In the Goods and Service Tax Appellate Tribunal" and also set out the proceedings or order of the authority against which it is preferred;

(b) appeal shall be divided into paragraphs and shall be numbered consecutively, and each paragraph shall contain as nearly as may be, a separate fact or allegation or point;

(c) full name, parentage, Goods and Services Tax Identification Number, description of each party and address, as applicable, shall also be set out at the beginning of the appeal and need not be repeated in the subsequent proceedings in the same appeal; and

(d) the names of parties shall be numbered consecutively and a separate line should be allotted to the name and description of each party and these numbers shall not be changed and in the event of the death of a party during the pendency of the appeal, his legal heirs or representative, as the case may be, if more than one, shall be shown by sub-numbers.

(2) Notwithstanding the number of show cause notices, refund claims or demands, letters or declarations dealt with in the decision or order appealed against, it shall suffice for purposes of these rules that the appellant files one appeal in prescribed Form against the order or decision of the appellate authority, along with such number of copies thereof as provided in sub-rule 21.

(3) In a case where the –

(a) impugned order-in-appeal has been passed with reference to more than one orders-in-original, the prescribed Form for appeal filed as per the Rules shall be as many as the number of the orders-in-original to which the case relates in so far as the appellant is concerned;

(b) In case an impugned order is in respect of more than one person, each aggrieved person will be required to file a separate appeal, and common appeals or joint appeals shall not be entertained.

19. Date of presentation of appeals. -- The Registrar or, as the case may be, the officer authorised by him, shall endorse on every Form of appeal the date on which it is presented or deemed to have been presented under that rule and shall sign the endorsement, if the appeal is filed manually.

20. Contents of an appeal Form. **–** (1) Every Form of appeal shall set forth concisely and under distinct heads, the grounds of appeal and such grounds shall be numbered consecutively and shall be typed in double space of the paper.

(2) Every Form of appeal, cross-objections, reference applications, stay applications or any other miscellaneous applications shall also be typed neatly in double spacing on the A4 size paper and the same shall be duly paged, indexed and tagged firmly with Form of appeal in a separate folder.

(3) Every Form of appeal or application or cross-objection shall be signed and verified by the appellant or applicant or respondent or the authorised representative. The appellant or applicant or respondent or the authorised representative shall certify as true copy the documents produced before the Appellate Tribunal.

21. Documents required to accompany Form of appeal. **–** (1) Every Form of appeal required to be heard by the Appellate Tribunal shall be accompanied by a certified copy of the order appealed against in the case of an appeal against the original order passed by the adjudicating authority and where such an order has been passed in appeal or revision, there shall be a certified copy of the order passed in appeal or in revision along with the order of the original authority along with all the relevant documents including relied upon documents:

Provided that where an application filed under the direction of the Commissioner, the copy of the order appealed against shall be an attested copy instead of a certified copy.

(2) A certified copy of the decision or order appealed against along with fees as specified in sub-rule 5 of rule 110 of the Rules shall be submitted online and a final acknowledgement, shall be issued the Rules, by the GSTAT Portal.

(3) The President may further direct that in case of non-filing of the documents as specified under this Rule, the Registrar or any other authorised officer would be competent to return the specified documents or sets of documents and to receive the same back only after rectification of the defects to the satisfaction of the Registrar or any other authorised officer or the Bench as the case may be and on the return the case may be assigned a new number.

(4) The Appellate Tribunal may on its own motion direct the preparation of as many copies as may be required of all the relevant documents including relied upon documents by and at the cost of the appellant or the respondent, containing copies of such statements, papers or documents as it may consider necessary for the proper disposal of the appeal;

(5) President may by a general or special order allow attestation of the documents filed along with appeal or application or as a part of relevant documents including relied upon documents or otherwise by a gazetted officer or such other person as may be authorised by the President to attest or certify such documents or photo copies thereof; and

(6) All relevant documents including relied upon documents shall be clearly legible, duly paged, indexed and tagged firmly.

22. Endorsement and verification. - At the foot of every appeal or pleading along with all the relevant documents including relied upon documents, there shall appear the name and signature of the authorised representative and every appeal or pleadings shall be signed and verified by the party concerned in the manner provided by these rules.

23. Translation of documents. – (1) A document other than English language intended to be used in any proceeding before the Appellate Tribunal shall be received by the Registry accompanied by a translated copy in English, which is agreed to by both the parties or certified to be a true translated copy by the authorised representative engaged on behalf of parties in the case;

(2) Appeal or other proceeding shall not be set down for hearing until and unless all parties confirm that all the documents filed on which they intend to rely are in English or have been translated into English and required number of copies are filed with the Appellate Tribunal.

24. Endorsement and scrutiny of petition or appeal or document. **–** (1) If, on scrutiny, the appeal, application or any other document is found to be defective, such document shall, after notice to the party, be returned for compliance and if there is a failure to comply within seven working days from the date of return, the same shall be placed before the Registrar who may pass appropriate orders.

(2) The Registrar may for sufficient cause return the said documents for rectification or amendment to the party filing the same, and for this purpose may allow to the party concerned such reasonable time as he may consider necessary or extend the time for compliance, in any case not exceeding thirty days from the date of filing of the said documents.

(3) Where the party fails to take any step for the removal of the defect within the time fixed for the same, the Registrar may, for reasons to be recorded in writing, decline to register the appeal or pleading or document.

(4) Where, after a personal hearing, the Registrar is not satisfied with the steps taken by the party for removal of defects, he shall list the same with defects for hearing before the appropriate bench of the Tribunal and the Bench may, after hearing the party, accept to register the appeal or may, in its discretion, reject the said appeal.

25. Registration of admitted appeals.– On admission of appeal, the same shall be numbered and registered in the appropriate register maintained in this behalf and its number shall be entered therein (Index to be modified accordingly).

26. Ex-parte amendments. - In every appeal or application, arithmetical, grammatical, clerical and such other errors may be rectified on the orders of the Registrar without notice to Parties:

Provided that no amendments shall be allowed ex-parte after appearance of the respondents.

27. Calling for records. On the admission of appeal, the Registrar shall, if so directed by the Appellate Tribunal, call for the records relating to the proceedings from the respective Bench of Appellate Tribunal or adjudicating authority and retransmit the same at the conclusion of the proceedings or at any time.

28. Production of authorization for and on behalf of an applicant or respondent or party.- Where an appeal is purported to be instituted by or on behalf of an applicant or respondent or party, the person who signs or verifies the same shall produce along with such appeal, for verification by the Registrar, a true copy of authorization letter empowering such person to do so:

Provided that the Registrar may at any time call upon the party to produce such further materials as he deems fit for satisfying himself about due authorisation.

29. Interlocutory applications.– Every interlocutory application for stay, direction, rectification in order, condonation of delay, early hearing, exemption from production of copy of order appealed against or extension of time prayed for in pending matters shall include all the information as per the prescribed GSTAT FORM-01 and the requirements prescribed in that behalf shall be complied with by the applicant, besides filing an affidavit supporting the application.

30. Procedure on production of defaced, torn or damaged documents.- When a document produced along with any pleading appears to be defaced, torn, or in any way damaged or otherwise its condition or appearance requires special notice, a mention regarding its condition and appearance shall be made by the party producing the same in the Index of such a pleading and the same shall be verified and initialed by the officer authorised to receive the same.

31. Grounds which may be taken in appeal.- The appellant shall not, except by leave of the Appellate Tribunal, urge or be heard in support of any grounds not set forth in the Form of appeal, but the Appellate Tribunal, in deciding the appeal, shall not be confined to the grounds set forth in the Form of appeal or those taken by leave of the Appellate Tribunal under these rules:

Provided that the Appellate Tribunal shall not rest its decision on any other grounds unless the party who may be affected thereby has had a sufficient opportunity of being heard on that ground.

32. Rejection or amendment of Form of appeal. — (1) The Registrar may, in its discretion, on sufficient cause being shown, accept a Form of Appeal which is not accompanied by the documents referred to in rule 21 or is in any other way defective, and in such cases may require the appellant to file such documents or as the case may be, make necessary amendments within such time as it may allow, which may in any case not exceed thirty days.

(2) The Registrar may reject the Form of Appeal, if the documents referred to therein are not produced, or the amendments are not made, within the time-limit allowed.

(3) The President may in his discretion authorise any officer of the Appellate Tribunal to.

(a) return any Form of appeal, application or documents filed manually and which is/are not in accordance with these Rules; and

(b) allow the documents to be refiled after removal of the defects in the specified time.

(5) On representation, the Bench concerned may in its discretion either accept the Form of Appeal in terms of above rules but the appeal or application may not be restored to its original number unless the Bench allows it to be so restored on sufficient cause being shown.

33. Who may be joined as respondents. — (1) In an appeal or an application filed by a person other than the [Commissioner], the [Commissioner] concerned shall be made the respondent to the appeal or the application, as the case may be.

(2) In an appeal or an application by the [Commissioner], the other party shall be made the respondent to the appeal.

34. Endorsing copies to the party. — A copy each of appeal and relevant documents along with relied upon documents shall be provided to the respondent as well as to the concerned Commissioner, as the case may be, as soon as they are filed.

35. Filing of Form of cross-objections, applications or replies to appeals or applications. — Every Form of cross-objections filed as prescribed under CGST or SGST or UTGST Rules 2017, and every application made, under the provisions of the Act, shall be registered and numbered, and the provisions of these rules, relating to appeals shall, so far as may be, apply to such form or application.

36. Filing of reply and other documents by the respondents. – (1) Each respondent may file his reply to the petition or the application and copies of the documents, either in person or through an authorised representative, with the registrar as specified by the Appellate Tribunal within one month of the receipt thereof. A copy of such reply and the copies of other documents shall be forthwith served on the applicant by the respondent.

(2) On being served the reply or documents under sub-rule (1), the applicant shall specifically admit, deny, or rebut the facts stated by the respondent in his submission and state such additional facts as may be found necessary.

37. Filing of rejoinder. – Where the respondent states such additional facts as may be necessary for the just decision of the case, the Bench may allow the petitioner to file a rejoinder to the reply filed by the respondent on GSTAT portal, with an advance copy to be served upon the respondent within one month or within such time as may be specified or extended by Bench.

CHAPTER IV
Cause list

38. Preparation and publication of daily cause list. - (1) The Registrar shall prepare and publish the cause list for the next working day, which shall include all the information as specified in GSTAT CDR-01, **o**n the notice board of the Appellate Tribunal and GSTAT Portal before the closing of working hours on each working day.

(2) Subject to the directions of the President, listing of cases in the daily cause list shall be in the following order of priority, unless otherwise ordered by the concerned Bench, namely: –

(a) cases for pronouncement of orders;
(b) cases for clarification;
(c) cases for admission;
(d) cases for orders or directions;
(e) part-heard cases, latest part-heard having precedence; and
(f) cases posted as per numerical order or as directed by the Bench.

(3) The Registrar shall communicate to the parties the date and place of hearing of the appeal or application.

(4) The title of the daily cause list shall consist of the number of the appeal, the day, date and time of the sitting Bench Hall number and the coram indicating the names of the Judicial members and Technical Members constituting the Bench.

(5) Against the number of each case listed in the daily cause list, the following shall be shown, namely: –

(a) names of the legal practitioners or authorised representative appearing for both sides and setting out in brackets the designation of the parties whom they represent;
(b) names of the parties, if unrepresented, with their ranks in brackets.

39. New cause list and adjournment of cases on account of non-sitting of an Appellate Tribunal. – (1) If by reason of declaration of holiday or for any other unforeseen reason, the Appellate Tribunal does not function for the day, the new daily cause list shall be prepared for the cases listed for the day.

(2) When the sitting of a particular Bench is cancelled for the reason of inability of any Member of the Bench, the Registrar shall, unless otherwise directed, adjourn the cases posted before that Bench to a convenient date.

(3) The adjournment or posting or directions shall be notified on the notice board and on the GSTAT Portal.

40. Service of notices and communication. – (1) Any notice or communication to be issued by the Appellate Tribunal may be served by any of the method specified in section 169 of the Act.

Explanation- For the purpose of this rule, the common Portal referred in the said section shall mean the GSTAT Portal.

(2) Notwithstanding anything contained in sub-rule(1) and sub-rule(2), the Appellate Tribunal may after taking into account the number of respondents and their place of residence or work or service are so many that they could not be effected in any manner and other circumstances, direct that notice of the petition or application shall be served upon the respondents in any other manner, including any manner of substituted service, as it appears to the Appellate Tribunal just and convenient.

(3) A notice or process may also be served on an authorised representative of the applicant or the respondent, as the case may be, in any proceeding or on any person authorised to accept a notice or a process, and such service on the authorised representative shall be deemed to be a proper service.

CHAPTER V
Hearing of Appeal

41. Hearing of appeal. — (1) On the day fixed, or on any other day to which the hearing may be adjourned, the appellant shall be heard in support of the appeal.

(2) The Appellate Tribunal shall then, if necessary, hear the respondent against the appeal and in such a case the appellant shall be entitled to reply.

42.Action on appeal for appellant's default. — Where on the day fixed for the hearing of the appeal or on any other day to which such hearing may be adjourned, the appellant does not appear when the appeal is called on for hearing, the Appellate Tribunal may, in its discretion, either dismiss the appeal for default or hear and decide it on merits **:**

Provided that where an appeal has been dismissed for default and the appellant appears afterwards and satisfies the Appellate Tribunal that there was sufficient cause for his non-appearance when the appeal was called on for hearing, the Appellate Tribunal shall make an order setting aside the dismissal and restore the appeal.

43. Hearing of appeals ex parte. — Where on the day fixed for the hearing of the appeal or on any other day to which the hearing is adjourned the appellant appears and the respondent does not appear when the appeal is called on for hearing, the Appellate Tribunal may hear and decide the appeal ex parte.

44. Continuance of proceedings after death or adjudication as an insolvent of a party to the appeal. – Where in any proceedings the appellant or a respondent dies or is adjudicated as an insolvent or in the case of a company, is being wound up, the appeal or application shall abate, unless an application is made for continuance of such proceedings by or against the successor-in-interest, the executor, receiver, liquidator or other legal representative of the appellant or respondent, as the case may be:

Provided that every such application shall be made within a period of sixty days of the occurrence of the event:

Provided further that the Appellate Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period so specified, allow it to be presented within such further period as it may deem fit.

45. Production of additional evidence. — (1) The parties to the appeal shall not be entitled to produce any additional evidence, either oral or documentary, before the Appellate Tribunal **:**

Provided that if the Appellate Tribunal is of opinion that any documents shall be produced or any witness shall be examined or any affidavit shall be filed to enable it to pass orders or for any sufficient cause, or if adjudicating authority or the appellate or revisional authority has decided the case without giving sufficient opportunity to any party to adduce evidence on the points specified by them or not specified by them, the Appellate Tribunal may, for reasons to be recorded, allow such documents to be produced or witnesses to be examined or affidavits to be filed or such evidence to be adduced.

(2) The production of any document or the examination of any witness or the adducing of any evidence under sub-rule (1) may be done either before the Appellate Tribunal or before such authority as the Appellate Tribunal may direct.

(3) Where any direction has been made by the Appellate Tribunal to produce any documents or to examine any witnesses or to adduce any evidence before any authority, the authority shall comply with the directions of the Appellate Tribunal and after such compliance send the

documents, the record of the deposition of the witnesses or the record of evidence adduced, to the Appellate Tribunal.

(4) The Appellate Tribunal may, of its own motion, call for any documents or summon any witnesses on points at issue, if it considers necessary to meet the ends of justice.

46. Production of evidence by Affidavit. – (1) The Appellate Tribunal may direct the parties to give evidence, if any, by affidavit.

(2) Notwithstanding anything contained in sub-rule (1) where the Appellate Tribunal considers it necessary in the interest of natural justice, it may order cross-examination of any deponent on the points of conflict either through information and communication technology facilities such as video conferencing or otherwise as may be decided by the Appellate Tribunal, on an application moved by any party.

47. Adjournment of appeal. — The Appellate Tribunal may, on such terms as deem fit and at any stage of the proceedings, adjourn the hearing of the appeal.

48. Proceedings to be open to public — The proceedings before the Appellate Tribunal shall be open to the public:

Provided that the Appellate Tribunal may, if deem fit, order at any stage of the proceedings of any particular case that the public generally or any particular person shall not have access to, or be or remain in the room or building used by the Appellate Tribunal.

49. Procedure for filing of and disposal of interlocutory application. — The provisions of the rules regarding the filing of interlocutory applications shall, in so far as may be, apply *mutatis mutandis* to the filing of applications under this rule.

50. Appeal referred to larger Bench. – In case of different opinion of Members of Bench while hearing an appeal, the appeal shall be referred to larger Bench by the President, as it deems fit, for disposal of the appeal.

51. Order to be signed and dated. – (1) Every order of the Appellate Tribunal shall be in writing and shall be signed and dated by the Members constituting the Bench concerned.

(2) Last date of hearing of the matter shall be typed on the first page of the order.

(3) If the order is dictated on the Bench, the date of dictation will be the date of the final order.

(4) If the order is reserved, the date of final order will be the date on which the order is pronounced.

(5) In cases, where gist of the decision is pronounced without the detailed order, the last para of the detailed order shall specify the date on which the gist of the decision was pronounced and in such cases, the date of the final order shall be the date on which all the Members of the

Bench sign the order and where the order is signed on different dates by the Members of the Bench, the last of the dates will be the date of the order.

52. Publication of orders. — Such of the orders of the Appellate Tribunal as are deemed fit for publication in any authoritative report or the press, may be released for such publication on such terms and conditions as the Appellate Tribunal may lay down.

CHAPTER VI
RECORD OF PROCEEDINGS

53. Court diary. — (1) Diaries shall be kept by the Court Officer which shall include all the information as given in form GSTAT CDR-02 as may be specified in each appeal or petition or application and they shall be written legibly.

(2) The diary in the main file shall contain a concise history of the appeal or petition or application, the substance of the order passed thereon and in execution proceedings, it shall contain a complete record of all proceedings in execution of order or direction or rule and shall be checked by the Deputy Registrar or Assistant Registrar and initiated once in a fortnight.

54. Order sheet. — (1) The Court officer of the Bench shall maintain order sheet which shall include all the information as specified in GSTAT FORM-02 in every proceedings shall contain all orders passed by the Appellate Tribunal from time to time.

(2) All orders passed by the Appellate Tribunal shall be in English and the same shall be signed by the Members of the Appellate Tribunal constituting the Bench:

Provided that the routine orders, such as call for of the records, put up with records, adjournment and any other order as may be directed by the Member of the Tribunal shall be signed by the Court officer of the Bench.

(3) The order sheet shall also contain the reference number of the appeal or petition or application, date of order and all incidental details including short cause title thereof.

55. Maintenance of court diary. — (1) The Court officer of the Bench shall maintain on GSTAT portal a court diary, wherein he shall record the proceedings of the court for each sitting with respect to the applications or petitions or appeals listed in the daily cause list.

(2) The matters to be recorded in the court diary shall include details as to whether the case is adjourned or partly heard or heard and disposed of or heard and orders reserved, as the case may be, along with dates of next sitting wherever applicable.

56. Statutes or citations for reference. —The parties or authorised representative or legal practitioners shall, before the commencement of the proceedings for the day, furnish to the Court officer a list of law journals, reports, statutes and other citations, which may be needed for reference or photocopy of full text thereof**.**

57. Calling of cases in court. —Subject to the orders of the Bench, the Court officer shall call the cases listed in the cause list in the serial order.

58. Regulation of court work. — (1) When the Appellate Tribunal is holding a sitting, -

(a) the Deputy Registrar or Assistant Registrar shall ensure that no inconvenience or wastage of time is caused to the Bench in making available the services of Court officer or stenographer or peon or attender; and

(b) the Court officer shall ensure that perfect silence is maintained in and around the Court Hall and no disturbance whatsoever is caused to the functioning of the Bench and that proper care is taken to maintain dignity and decorum of the court.

(2) When the Bench passes order or issues directions, the Court officer shall ensure that the records of the case along with proceedings or orders of the Bench are transmitted immediately to the Deputy Registrar or Assistant Registrar and the Deputy Registrar or Assistant Registrar shall verify the case records received from the Court Officer with reference to the cause list and take immediate steps to communicate the directions or orders of the Bench.

CHAPTER VII:
MAINTENANCE OF REGISTERS

59. Registers to be maintained. —The following Registers shall be maintained online/offline and posted on a day-to-day basis by such ministerial officer or officer of the Registry may, subject to any order of the President –

(a) register of un-numbered petitions or appeals (GSTAT-CDR-03);
(b) register of petitions or appeals (GSTAT-CDR -04); and
(c) register of interlocutory *a*pplications (GSTAT-CDR -05).

60. Arrangement of records in pending matters. —The record of appeal or petition shall be divided into the following four parts and shall be collated and maintained –

(a) main file: (Petition being kept separately);
(b) miscellaneous application file;
(c) process file; and
(d) execution file.

61. Contents of main file. —The main file shall be kept in the following order and it shall be maintained as permanent record till ordered to be destroyed under the rules –

(a) index;
(b) order sheet;
(c) final order or judgment;
(d) Form of appeal or petition, as the case may be, together with any schedule annexed thereto;
(e) counter or reply or objection, if any;

(f) oral evidence or proof of affidavit;
(g) evidence taken on commission;
(h) documentary evidence; and
(i) written arguments.

62. Contents of process file. —The process file shall contain the following items, namely –

(a) index;
(b) power of attorney or vakalatnama;
(c) summons and other processes and affidavits relating thereof;
(d) applications for summoning witness;
(e) letters calling records; and
(f) all other miscellaneous papers such as postal acknowledgements.

63. Contents of execution file. —The execution file shall contain the following items, namely-

(a) index;
(b) the order sheet;
(c) the execution application;
(d) all processes and other papers connected with such execution proceedings;
(e) transmission of order to civil court, if ordered; and
(f) result of execution.

64. File for miscellaneous applications. — For all miscellaneous applications there may be only one file with a title page prefixed to it and immediately after the title page, the diary, the miscellaneous applications, supporting affidavit, the order sheet and all other documents shall be filed.

65. Preservation of Record. — (1) All necessary documents and records relating to petitions or applications dealt with by the Appellate Tribunal shall be stored or maintained as provided in these rules and other physical records kept in a record room shall be preserved for a period of five years after the passing of the final order.

(2) Notwithstanding anything contained in sub-rule (1), the record of the petitions or applications dealt with by the Appellate Tribunal, including the orders and directions passed by the Appellate Tribunal, shall be maintained by the Registry of the Appellate Tribunal for a period of fifteen years after the passing of the final order.

66. Retention, Preservation and Destruction of records. — (1) The record keeper or any other officer so designated shall be responsible for the records consigned to the record room. He shall scrutinise the records received by him within three days and prepare an index in prescribed format.

(2) On the expiry of the period for preservation of the records specified under rule 65, the Registrar shall weed out the record.

CHAPTER VIII
INSPECTION OF RECORD

67. Inspection of the records. - The applicant to any case or their authorised representative may be allowed to inspect the record of the case by making an application in writing in prescribed GSTAT-FORM-03 to the Registrar and by paying the fee prescribed as per Schedule of Fee.

68. Grant of inspection. - Inspection of records of a pending or decided case before the Appellate Tribunal shall be allowed only on the order of the Registrar.

69. Application for grant of inspection. - (1) Application for inspection of record under rule 67, shall be presented at Registry between 10.30 a.m. to 01:30 p.m. on any working day and two days before the date on which inspection is sought, unless otherwise permitted by the Registrar.

(2) The Registry shall submit the application with its remarks before the Registrar, who shall, on consideration of the same, pass appropriate orders.

(3) Inspection of records of a pending case shall not ordinarily be permitted on the date fixed for hearing of the case or on the preceding day.

70. Mode of inspection. - (1) On grant of permission for inspection of the records, the Deputy Registrar or Assistant Registrar shall arrange to procure the records of the case and allow inspection of such records on the date and time fixed by the Registrar between 10.30 a.m. and 12.30 p.m. and between 2.30 p.m. and 4.30 p.m. in the immediate presence of an officer authorised in that behalf by the Registrar.

(2) The person inspecting the records shall not in any manner cause dislocation, mutilation, tampering or damage to the records in the course of inspection.

(3) The person inspecting the records shall not make any marking on any record or paper so inspected and taking notes.

(4) The person supervising the inspection, may at any time prohibit further inspection, if in his opinion, any of the records are likely to be damaged in the process of inspection or the person inspecting the records has violated or attempted to violate the provisions of these rules and shall immediately make a report about the matter to the Registrar and seek further orders from the Registrar and such notes shall be made in the Inspection Register.

71. Maintenance of register of inspection. - The Deputy Registrar or Assistant Registrar shall cause to maintain a Register as per GSTAT-CDR -06 for the purpose of inspection of documents or records and shall obtain therein the signature of the person making such inspection on the Register as well as on the application on the conclusion of inspection.

CHAPTER IX:
Appearance of authorised representative

72. Appearance of authorised representative. – Subject to as hereinafter provided, no legal practitioner or authorised representative shall be entitled to appear and act, in any proceeding before the Appellate Tribunal unless he files into Appellate Tribunal vakalatnama or Memorandum of Appearance or letter of authorisation which shall include all the information as specified in GSTAT FORM-04 as the case may, duly executed by or on behalf of the party for whom he appears.

73. Consent for engaging or change of authorised representative (Duly stamped as per the respective High Court rules). – A legal practitioner or authorised representative proposing to file a Vakalatnama or Memorandum of Appearance or letter of authorisation, as the case may be, in any pending case or proceeding before the Appellate Tribunal in which there is already a legal practitioner or authorised representative on record, shall do so only with the written consent of the legal practitioner or the authorised representative on record or when such consent is refused, with the permission of the Appellate Tribunal after revocation of Vakalatnama or Memorandum of Appearance, as the case may be, on an application filed in this behalf, which shall receive consideration only after service of such application on the counsel already on record**:**

Provided that such consent shall not be required in case of application filed under sub-section 3 of section 112 of the Act.

74. Restrictions on appearance. – A legal practitioner or the authorised representative, as the case may be, who has tendered advice in connection with the institution of any case or other proceeding before the Appellate Tribunal or has drawn pleadings in connection with any such matter or has during the progress of any such matter acted for a party, shall not, appear in such case or proceeding or other matter arising there from or in any matter connected therewith for any person whose interest is opposed to that of his former client, except with the prior permission of the Appellate Tribunal.

75. Restriction on party's right to be heard. – The party who has engaged a legal practitioner or authorised representative to appear for him before the Appellate Tribunal may be restricted by the Appellate Tribunal in making presentation before it.

76. Empanelment of special authorised representatives by the Appellate Tribunal. – (1) The Appellate Tribunal may draw up a panel of authorised representatives or valuers or such other experts as may be required by the Appellate Tribunal to assist in proceedings before the Appellate Tribunal.

(2) The Appellate Tribunal may call upon any of the persons from panel under sub-rule (1) for assistance in the proceedings before the Bench, if so required.

(3) The remuneration payable and other allowances and compensation admissible to such persons shall be specified in consultation with the Appellate Tribunal.

77. Professional dress for the authorised representatives. – While appearing before the Appellate Tribunal, the authorised representatives shall wear the same professional dress as prescribed in their Code of Conduct.

CHAPTER X
AFFIDAVITS

78. Title of affidavits. - Every affidavit shall be titled as 'Before the Goods and Services Tax Appellate Tribunal (GSTAT)' followed by the cause title of the appeal or application or other proceeding in which the affidavit is sought to be used.

79. Form and contents of the affidavit. - The affidavit shall conform to the requirements of order XIX, rule 3 of Civil Procedure Code, 1908 (5 of 1908).

80. Persons authorised to attest. - Affidavits shall be sworn or affirmed before an advocate or notary, who shall affix his official seal.

81. Affidavits of illiterate, visually challenged persons. - Where an affidavit is sworn or affirmed by any person who appears to be illiterate, visually challenged or unacquainted with the language in which the affidavit is written, the attester shall certify that the affidavit was read, explained or translated by him or in his presence to the deponent and that he seemed to understand it, and made his signature or mark in the presence of the attester which shall include all the information as specified in GSTAT FORM-05**.**

82. Identification of deponent. - If the deponent is not known to the attester, his identity shall be testified by a person known to him and the person identifying shall affix his signature in token thereof**.**

83. Annexures to the affidavit. - (1) Document accompanying an affidavit shall be referred to therein as Annexure number and the attester shall make the endorsement thereon that this is the document marked putting the Annexure number in the affidavit.

(2) The attester shall sign therein and shall mention the name and his designation.

CHAPTER XI
DISCOVERY, PRODUCTION AND RETURN OF DOCUMENTS

84. Application for production of documents, form of summons. -(1) Except otherwise provided hereunder, discovery or production and return of documents shall be regulated by the provisions of the Code of Civil Procedure, 1908 (5 of 1908).

(2) An application for summons to produce documents shall be on plain paper setting out the document the production of which is sought, the relevancy of the document and in case where

the production of a certified copy would serve the purpose, whether application was made to the proper officer and the result thereof.

(3) A summons for production of documents in the custody of a public officer other than a court shall include all the information as specified in GSTAT FORM-06 and shall be addressed to the concerned Head of the Department or such other authority as may be specified by the Appellate Tribunal**.**

***85. Suo motu* summoning of documents. -** Notwithstanding anything contained in these rules, the Appellate Tribunal may, *suo motu*, issue summons for production of public document or other documents in the custody of a public officer.

86. Marking of documents. - (1) The documents when produced shall be marked as follows:

(a) if relied upon by the appellant's or petitioner's side, they shall be numbered as 'A' series;

(b) if relied upon by the respondent's side, they shall be marked as 'B' series; and

(c) the Appellate Tribunal exhibits shall be marked as 'C' series**.**

(2) The Appellate Tribunal may direct the applicant to deposit with the Appellate Tribunal through online mode a sum sufficient to defray the expenses for transmission of the records.

87. Return and transmission of documents. - (1) An application for return of the documents produced shall be numbered and no such application shall be entertained after the destruction of the records.

(2) The Appellate Tribunal may, at any time, direct return of documents produced subject to such conditions as it deems fit.

CHAPTER XII
EXAMINATION OF WITNESSES AND ISSUE OF COMMISSIONS

88. Procedure for examination of witnesses, issue of Commissions. – The provisions of the Orders XVI and XXVI of the Code of Civil Procedure, 1908 (5 of 1908), shall *mutatis mutandis* apply in the matter of summoning and enforcing attendance of any person and examining him on oath and issuing commission for the examination of witnesses or for production of documents.

89. Examination in camera. - The Appellate Tribunal may in its discretion examine any witness in camera.

90. Form of oath or affirmation to witness. - Oath shall be administered to a witness in the following form:

"I do swear in the name of God or solemnly affirm that what I shall state shall be truth, the whole truth and nothing but the truth".

91. Form of oath or affirmation to interpreter. - Oath or solemn affirmation shall be administered to the interpreter in the following form before the Bench officer or the Court officer as the case may be, as taken for examining a witness–

"I do swear in the name of God or solemnly affirm that I will faithfully and truly interpret and explain all questions put to and evidence given by witness and translate correctly and accurately all documents given to me for translation."

92. Officer to administer oath. - The oath or affirmation shall be administered by the Court officer.

93. Form recording of deposition. - (1) The Deposition of a witness shall be recorded in prescribed GSTAT FORM-07**.**

(2) Each page of the deposition shall be initiated by the Members constituting the Bench.

(3) Corrections, if any, pointed out by the witness may, if the Bench is satisfied, be carried out and duly initialled. If not satisfied, a note to the effect be appended at the bottom of the deposition.

94. Numbering of witnesses. – The witnesses called by the applicant or petitioner shall be numbered consecutively as PWs and those by the respondents as RWs.

95. Grant of discharge certificate. – Witness discharged by the Appellate Tribunal may be granted a certificate in prescribed GSTAT FORM-08 by the Registrar.

96. Witness allowance payable. – (1) Where the Appellate Tribunal issues summons to a government servant to give evidence or to produce documents, the person so summoned may draw from the Government travelling and daily allowances admissible to him as per the applicable rules of the respective Government.

(2) Where there is no provision for payment of travelling allowances and daily allowance by the employer to the person summoned to give evidence or to produce documents, he shall be entitled to be paid as allowance, a sum which in the opinion of the Registrar is sufficient to defray reasonable travelling and other expenses.

(3) The party applying for the summons shall deposit with the Registrar the amount of allowance as estimated by the Registrar well before the summons is issued.

(4) If the witness is summoned as a court witness, the amount estimated by the Registrar shall be paid as per the directions of the Appellate Tribunal.

(5) The aforesaid provisions would govern the payment of allowances to the interpreter as well.

97. Records to be furnished to the Commissioner. – (1) The Commissioner shall be furnished by the Appellate Tribunal with such of the records of the case as the Appellate Tribunal considers necessary for executing the Commission.

(2) Original documents shall be furnished only if a copy does not serve the purpose or cannot be obtained without unreasonable expense or delay and delivery and return of records shall be made under proper acknowledgement.

98. Taking of specimen handwriting, signature etc. -The Commissioner may, if necessary, take specimen of the handwriting, signature or fingerprint of any witness examined before him.

CHAPTER XIII
DISPOSAL OF CASES AND PRONOUNCEMENT OF ORDERS

99. Disposal of Cases. - On receipt of an application, petition, appeal etc, the Appellate Tribunal, after giving the parties a reasonable opportunity of being heard, pass such orders thereon as it thinks fit:

Provided that the Appellate Tribunal, after considering an appeal, may summarily dismiss the same, for reasons to be recorded, if the Appellate Tribunal is of opinion that there are no sufficient grounds for proceedings therewith.

100. Operative portion of the order. - All orders or directions of the Bench shall be stated in clear and precise terms in the last paragraph of the order.

101. Corrections. - Every Member of the Bench who has prepared the order shall affix his initials at the bottom of each page and under all corrections.

102. Power to impose Costs. - The Appellate Tribunal may, in its discretion, pass such order in respect of imposing costs on the defaulting party as it may deem fit

103. Pronouncement of Order. - (1) The Appellate Tribunal, after hearing the applicant and respondent, shall make and pronounce an order either at once or, as soon as thereafter as may be practicable but not later than thirty days from the final hearing excluding vacations or holidays.

(2) Every order of the Appellate Tribunal shall be in writing and shall be signed and dated by the President or Member or Members constituting the Bench which heard the case and pronounced the order.

(3) A certified copy of every order passed by the Appellate Tribunal shall be given to the parties.

(4) The Appellate Tribunal, may transmit order made by it to any court for enforcement, on application made by either of the parties to the order or *suo motu*.

(5) Every order or judgment or notice shall bear the seal of the Appellate Tribunal.

104. Pronouncement of order by any one member of the Bench. –

(1) Any Member of the Bench may pronounce the order for and on behalf of the Bench.

(2) When an order is pronounced under this rule, the Court officer shall make a note in the order sheet, that the order of the Bench consisting of President or Members was pronounced in open court on behalf of the Bench.

105. Authorising any member to pronounce order. – (1) If the Members of the Bench who heard the case are not readily available or have ceased to be Members of the Appellate Tribunal, the President may authorise any other Member to pronounce the order on his behalf after being satisfied that the order has been duly prepared and signed by all the Members who heard the case.

(2) The order pronounced by the Member so authorised shall be deemed to be duly pronounced.

(3) The Member so authorised for pronouncement of the order shall affix his signature in the order sheet of the case stating that he has pronounced the order as provided in this rule.

(4) If the order cannot be signed by reason of death, retirement or resignation or for any other reason by anyone of the Members of the Bench who heard the case, it shall be deemed to have been released from part heard and listed afresh for hearing.

106. Recusal. – (1) For the purpose of maintaining the high standards and integrity of the Appellate Tribunal, the President or a Member of the Appellate Tribunal shall recuse himself-

(a) in any case involving persons with whom the President or the Member has or had a personal, familial or professional relationship;

(b) in any case concerning which the President or the Member has previously been called upon in another capacity, including as advisor, representative, expert or witness; or

(c) if there exist other circumstances such as to make the President or the Member's participation seem inappropriate.

(2) The President or any Member recusing himself may record reasons for recusal:

Provided that no party to the proceedings or any other person shall have a right to know the reasons for recusal by the President or the Member in the case.

107. Enlargement of time. - Where any period is fixed by or under these rules, or granted by Appellate Tribunal for the doing of any act, or filing of any document or representation, the Appellate Tribunal may, in its discretion from time to time in the interest of justice and for reasons to be recorded, enlarge such period, even though the period fixed by or under these rules or granted by the Appellate Tribunal may have expired.

108. **Rectification of Order. -** (1) Any clerical mistakes in any order of the Appellate Tribunal or error therein arising from any accidental slip or omission may, at any time, be corrected by the Appellate Tribunal on its own motion or on application of any party by way of rectification.

(2) An application under sub-rule (1) shall be made online which shall include all the information as prescribed in **GSTAT FORM-01** within one month from the date of the final order for rectification.

109. General power to amend. – The Appellate Tribunal may, within a period of thirty days from the date of completion of pleadings, and on such terms as to costs or otherwise, as it may think fit, amend any defect or error in any proceeding before it; and all necessary amendments shall be made for the purpose of determining the real question or issue raised by or depending on such proceeding.

110. Making of entries by Court officer. - Immediately on pronouncement of an order by the Bench, the Court officer shall make necessary endorsement on the case file regarding the date of such pronouncement, the nature of disposal and the constitution of the Bench pronouncing the order and he shall also make necessary entries in the court diary which shall include all the information as specified in GSTAT CDR-02 maintained by him.

111. Transmission of order by the Court officer. - (1) The Court officer shall immediately on pronouncement of order, transmit the order with the case file to the Deputy Registrar or Assistant Registrar.

(2) On receipt of the order from the Court officer, the Deputy Registrar or Assistant Registrar shall after due scrutiny, satisfy himself that the provisions of these rules have been duly complied with and in token thereof affix his initials with date on the outer cover of the order.

(3) The Deputy Registrar or Assistant Registrar shall thereafter cause to transmit the case file and the order to the Registrar for taking steps to prepare copies and their communication to the parties.

112. Format of order. - (1) All orders shall be neatly and fairly typewritten in double space on one side only on durable foolscap folio paper of metric A-4 size (30.5 cm long and 21.5 cm wide) with left side margin of 5 cm and right-side margin of 2.5 cm. Corrections, if any, in the order shall be carried out neatly and sufficient space may be left both at the bottom and at the top of each page of the order to make its appearance elegant.

(2) Members constituting the Bench shall affix their signatures in the order of their seniority from right to left.

113. Indexing of case files after disposal. - After communication of the order to the parties or authorised representative, the official concerned shall arrange the records with pagination and prepare in the Index Sheet in Format prescribed by the Appellate Tribunal. He shall affix initials and then transmit the records with the Index initials to the records room.

114. Copies of orders in library. - (1) The officer in charge of the Registry shall send copies of every final order to the library of the Appellate Tribunal.

(2) Copies of all orders received in each month shall be kept at the library in a separate folder, arranged in the order of date of pronouncement, duly indexed and stitched.

(3) At the end of every year, a consolidated index shall also be prepared and kept in a separate file in the library.

(4) The order folders and the indices may be made available for reference in the library to the authorised representative.

CHAPTER XIV

Electronic filing and processing of appeals and conduct of proceedings in the Appellate Tribunal in hybrid mode

115. Electronic filing and processing of appeals and applications, etc.- (1) Notwithstanding anything contained in the foregoing Chapters I to XIV, except as may be otherwise provided by order by the President.

(2) Every appeal or application to be filed before the Appellate Tribunal shall be uploaded electronically on the GSTAT portal.

(3) All appeals and applications filed before the Appellate Tribunal shall be scrutinised and processed electronically through the GSTAT portal and all notices, communications and summons shall be issued electronically and signed in the manner provided on the said portal.

(4) All replies filed and documents that are or may be required to be presented before the Appellate Tribunal, either on the directions of the said Tribunal or otherwise, shall be signed,verified and uploaded electronically on the GSTAT portal.

(5) All proceedings before the Appellate Tribunal shall be conducted through the GSTAT portal and all such proceedings shall be recorded on the said portal.

(6) A summary of the final order passed by the Appellate Tribunal, or any bench thereof, in respect of any appeal shall be uploaded in the form specified in the CGST Rules for this purpose.

(7) All hearings before the Appellate Tribunal may be conducted, either in the physical mode or upon the permission of the President, in the electronic mode,

CHAPTER XV
Miscellaneous

116. Register of appeals, petitions, etc.- (1) A Register in prescribed GSTAT CDR--07 and 08 shall be maintained in regard to appeals, petitions, etc., against the orders of the Appellate Tribunal to the Hon'ble Supreme Court and Hon'ble High Courts and necessary entries therein be promptly made by the judicial branch.

(2) The register shall be placed for scrutiny by the President or Vice-President, as the case may be, in the first week of every month.

117. Placing of order of Hon'ble Supreme Court and Hon'ble High Courts before the Appellate Tribunal. – Whenever an interim or final order passed by the Hon'ble Supreme Court or Hon'ble High Courts in an appeal or other proceeding preferred against a decision of the Appellate Tribunal is received, the same shall forthwith be placed before the President and same Bench of Members for information and kept in the relevant case file and immediate attention of the Registrar shall be drawn to the directions requiring compliance.

118. Registrar to ensure compliance of Hon'ble Supreme Court or Hon'ble High Courts orders. – It shall be the duty of the Registrar to take expeditious steps to comply with the directions of the Hon'ble Supreme Court/Hon'ble High Courts in matters pertaining to the Appellate Tribunal.

119. Fees. — (1) In respect of the several matters, there shall be paid fees as prescribed in the **Schedule of Fees** appended to these rules:

Provided that no fee shall be payable or shall be liable to be collected on a petition or application filed or reference made by any departmental authority connected with a matter in question before the Appellate Tribunal.

(2) In respect of every interlocutory application, there shall be paid fees as prescribed in Schedule of Fees of these rules:

Provided that no fee shall be payable or shall be liable to be collected on a petition or application filed or reference made by any departmental authority connected with a matter in question before the Appellate Tribunal.

(3) In respect of a petition or appeal or application filed or references made before the Principal Bench or the Bench of the Appellate Tribunal, fees referred to in this Part shall be paid on GSTAT portal in the manner provided thereon.

120. Award of costs in the proceedings. — (1) Whenever the Appellate Tribunal deems fit, it may award cost for meeting the legal expenses of the respondent of defaulting party.

(2) The Appellate Tribunal may in suitable cases direct appellant or respondent to bear the cost of litigation of the other side, and in case of abuse of process of court, impose exemplary costs on defaulting party.

121. Dress for the Members. — The dress for the Members shall be such as the President may prescribe.

122. Dress for the parties. — Every authorised representative other than a relative or regular employee of a party shall appear before the Appellate Tribunal in his professional dress, if any, and, if there is no such dress —

(a) if a male, in a close-collared black coat, or in an open-collared black coat, with white shirt and black tie; or
(b) if a female, in a black coat over a white sari or any other white dress:

Provided that during the summer season from the 15th April to 31st August, the authorised representatives may, when appearing before a Bench of the Appellate Tribunal, dispense with the wearing of a black coat.

Explanation. - For the purpose of this rule, the expression, "regular employee of a party" shall not include a departmental officer who is appointed as an authorised representative.

123. Removal of difficulties and issuance of directions. - Notwithstanding anything contained in the rules, wherever the rules are silent or no provisions have been made, the President may issue appropriate directions to remove difficulties and issue such orders or circulars to govern the situation or contingency that may arise in the working of the Appellate Tribunal.

124. Inspection of the State Benches. – The President, or any Judicial or Technical Member of the Principal Bench, nominated by the President, shall have the authority to inspect the office and proceedings of the State Benches, as per procedure and rules for travel and inspection as decided by the President.

GSTAT FORM -01
[*See* rule 29 and 49]

Interlocutory Application to the Appellate Tribunal

1. GSTIN or Temporary Identification or Unique Identification Number –

2. Name of the appellant/applicant/respondent –

3. Address of the appellant/applicant/respondent –

4. Original Appeal Number- Date-

5. Date of last hearing –

6. Name of the representative –

7. Purpose of the Interlocutory application –

8. Whether the appellant or applicant or respondent wishes to be heard in person -

9. Statement of facts -

10. Grounds of application -

11. Prayer -

Place:
Date:

Signature
Name of the appellant or applicant or respondent
Designation or Status

GSTAT FORM -02 - ORDER SHEET
[*See* rule 54]

(in Appeal)
No..... Registrar
Appellate Tribunal

(Appellant) Vs (Respondent)

Sl. No., or Order and date	Brief order, mentioning Reference, if necessary	How complied with and date of compliance
1.	Form of Appeal presented by hand or received by post or online from Appellant on.....has been registered. It is in order ..... It is not in order for the reasons stated. 1. 2. 3. 4. For Deputy Registrar or Assistant Registrar	
2.	A copy of Order be sent to the respondent or appellant For Deputy Registrar or Assistant Registrar Dispatched on.....	

Format of Indexing
[*See* rule 66 and 113]

1. Appeal No.-
2. Appellants' Name(s), (GSTIN, if any) and Address –
3. Respondent name(s), (GSTIN, if any) and Address –
4. No. of Order in Appeal –
5. Period of dispute –
6. Section under which original order passed –
7. State Jurisdiction –
8. Bench to which assigned and whether single member case-
9. Name of Members -
10. Date of Hearings -
11. Interim Order, if any with date –
12. Date of final appeal order -
13. Nature of order allowed, partly allowed or dismissed –
14. Remarks –

GSTAT FORM-03 - INSPECTION
[*See* rule 67]

Application to the Registrar for inspection of records

1. GSTIN/ Temporary Identification /Unique Identification Number –

2. Name of the appellant –

3. Address of the appellant –

4. Original Appeal/Order Number - Date-

5. Grounds of inspection –

6. Purpose of inspection –

7. Details of payment -

8. Detail of documents for inspection –

(i) ……..

(ii) ……..

(iii) ……

9. Remarks, if any -

Place:
Date:

Signature
(Name of the Applicant)
Designation or Status.

SCHEDULE OF FEES			
S.No.	**Relevant Section/Rules**	**Nature of application / petition**	**Fees**
1.	Rule **67** of GSTAT Procedural Rules 2025	Application for Inspection of Records	Rs.5000
2.	Rule 118(2) of GSTAT procedural Rules 2025	Interlocutory Applications	Rs.5000
3.	Rule 110(5) of CGST/SGST/UTGST Rules 2017	Appeals to GSTAT	As per rule
4.	Application under any other provisions specifically not mentioned herein above		Rs.5000
5.	Fee for obtaining certified true copy of final order passed to parties other than the concerned parties under Rule		Rs.5 per page

GSTAT FORM-04
(*see* rule 72)
Memorandum of appearance

To
The Registrar,
The Goods and Services Tax Appellate Tribunal

In the matter of ……. Petitioner.
Vs.
……..Respondent
(Appeal No. ……of 20……)

Sir,

Please take notice that I, …….., authorised representative/ practising Chartered Accountant/practising Cost Accountant/ legal practitioner, duly authorised to enter appearance, and do hereby enter appearance, on behalf of …….. petitioner/ respondent/ Registrar/ Government of …….. in the above-mentioned petition.

*A copy of the authorisation/vakalatnama issued by the Appellant or Respondent authorising me to enter appearance and to act for every purpose connected with the proceedings for the said party is enclosed, duly signed by me for identification.

Yours sincerely,

Dated ……. day of ……

Address:

Enclosure: as aforesaid Tele No.:

GSTAT FORM-05

BEFORE THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL
[*See* rule 6 and 81]

(Certification when deponent is unacquainted with the language of the affidavit or is blind or illiterate)

Contents of the affidavit were truly and audibly read over/translated into ……..... language known to the deponent and he seems to have understood the same and affixed his Left Thumb Impression/Signature/Mark.

(Signature)

Name and designation with date.

GSTAT FORM-06 - SUMMONS
BEFORE THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL
[*See* rule 84(3)]

To,
……

Whereas the Appellate Tribunal suo motu or on consideration of the request made by Shri/ Smt/ M/s ……..(Appellant/Respondent) having been satisfied that production of the following documents or records under your control or custody is necessary for proper decision of the above case, you are hereby directed to cause production of the said documents/records before this Tribunal /forward duly authenticated copies thereof on or before the ……day of…..20……

(Enter description of documents requisitioned)

"By Order of Appellate Tribunal"

Registrar.

GSTAT FORM-07
[*See* rule 93]
BEFORE THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL

Appeal No…… of 20……

Deposition of Petitioner's Witness or Respondent's Witness

1. Name :

2. Father's/Mother's/Husband's Name :

3. Age :

4. Occupation :

5. Place of Residence and address :

6. Name of the Officer administering the

Oath / affirmation :

7. Name of the Interpreter if any, duly

Sworn/ solemnly affirmed :

Duly sworn/ solemnly/ affirmed

Examination-in-chief: By

Date:

…….

Cross-examination: By

……

Re-examination, if any:

……

(**Signature of the witness on each page**)

Statement of witness as recorded was read over/translated to the witness, who admitted it to be correct.

Signature of the Member of the Appellate Tribunal with date.

GSTAT FORM-08
[*See* rule 95]
CERTIFICATE OF DISCHARGE

Certified that …… appeared before this Appellate Tribunal as a witness/in/Appeal No. ……..of 20……, on behalf of the appellant or respondent as Court witness on this ……day of ….20…… and that he was relieved at …….on…… He was paid/not paid any T.A. and D.A. or allowance of Rs…….

Signature of the Registrar

(Seal of the Appellate Tribunal).

Date :

CAUSE LIST- GSTAT CDR-01
[*See* rule 38]

Date:

Sl.No.	Court No. and Time	Name of the Members	Appeal No.	Interlocutory Application or Main Application	Purpose	Section	Name of Parties	Name of AR for Petitioner or Appellant	Name of counsel for Respondent	Remarks

GSTAT CDR -02 - COURT DIARY
[*See* rule and 53 and 110]

Sl. No.	Appeal No.	Appellant or Respondent	Time at which sitting of Bench commenced	Time at which the Bench rose for lunch break	Time at which Bench re-assembled	Time at which the Bench finally rose for the day	Whether the judgement is dictated in the open court, if so by which Member and Which SPS or PA took dictation	If not, Member to whom the case is assigned for passing the order	Whether the matter is part-heard, if so the next date given for hearing	Whether order is reserved, if so, the date of pronouncement of the order	Whether matter is adjourned with date then the next date of hearing	Initials of Gazetted Officer	Remarks
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**

GSTAT-CDR -03 - Register of Provisional Appeals
[*See* rule 59(a)]

Sl. No.	Prov. Appeal No.	Appellants' Name(s) and Address	Respondent name(s) and Address	No. of Order in Appeal	State Jurisdiction	Appeal accepted or rejected with date	Payment of fee	Remarks
1	2	3	4	5	6	7	8	9

GSTAT- CDR -04- Register of Appeals
[*See* rule 59(b)]

Sl. No.	Appeal No.	Appellants' Name(s) and Address	Respondent name(s) and Address	No. of Order in Appeal	Period of dispute	Section under which original order passed	State Jurisdiction	Bench to which assigned and whether single member case	Interim Order, if any with date	Date of final appeal order	Nature of order allowed, partly allowedor dismissed	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

GSTAT-CDR -05 - Register of Interlocutory Appeals
[*See* rule-59(c)]

Sl. No.	Original Appeal No.	No. of Interlocutory Appeal	Appellants' Name(s) and Address	Respondent Name(s) and Address	Bench for which application/ appeal filed	Date of order in interlocutory application	Order- whether allowedor dismissed, with date	Remarks
1	2	3	4	5	6	7	8	9

GSTAT-CDR -06- Register of Inspection

[*See* rule 71]

Sl. No.	No. of Application with date	Name of Applicant and Address	No. of Appeal related, if any	Application dismissed or allowed with date	Payment of Fee	Date of Inspection and conclusion	Signature of the applicant	Inspection Supervisory Officer	Remarks
1	2	3	4	5	6	7		8	9

GSTAT CDR - 07-SUPREME COURT

[*See* rule 116]

Court No.	No. of Appeal Before the GSTAT	No. of Order in Appeal	Name of the Applicant or Respondent	Date of dispatch of records to GSTAT	Date of receipt of records at GSTAT	Appeal dismissed or allowed with date	Interim Direction If any, with date	Final order in the appeal with date	Direction If any, for compliance by the Appellate Tribunal	Steps Taken for compliance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

GSTAT CDR -08 – HIGH COURT

[*See* rule 116]

Court No.	No. of Appeal Before the GSTAT	No. of Order in Appeal	Name of the Applicant or Respondent	Date of dispatch of records to GSTAT	Date of receipt of records at GSTAT	Appeal dismissed or allowed with date	Interim Direction If any, with date	Final order in the appeal withdate	Direction If any, for complianceby the Appellate Tribunal	Steps Taken for compliance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

[F. No. A-50050/264/2024-GSTAT-DoR]

S.S.SHARDOOL, Registrar GST Appellate Tribunal

Uploaded by Dte. of Printing at Government of India Press, Ring Road, Mayapuri, New Delhi-110064
and Published by the Controller of Publications, Delhi-110054.

SARVESH KUMAR SRIVASTAVA Digitally signed by SARVESH KUMAR SRIVASTAVA Date: 2025.04.24 22:24:08 +05'30'

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಅಫೀಫಾ ಉಸ್ಮಾನಿ)
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು
ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-29

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 10 ಕೇನಿಪ 2025 ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 19.07.2025.

ದಿನಾಂಕ: 24.04.2025ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II-Section-3 Sub Section (i)ರಲ್ಲಿ ಪ್ರಕಟವಾದ the Drugs and Cosmetics (Compounding of Offences) Rules, 2025ರ Notification-GSR 259(E) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರುಪ್ರಕಟಿಸಲಾಗಿದೆ,-

MINISTRY OF HEALTH AND FAMILY

WELFARE (Department of Health and Family

NOTIFICATION

New Delhi, the 24th April, 2025

G.S.R. 259(E).—Whereas the draft of Drugs and Cosmetics (Compounding of Offences) Rules, 2024 was published, as required under sub-section (1) of section 33 of the Drugs and Cosmetics Act, 1940 (23 of 1940) vide notification of the Government of India in the Ministry of Health and Family Welfare (Department of Health and Family Welfare) number G.S.R. 374(E), dated the 10th July, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 10th July, 2024 inviting objections and suggestions from persons likely to be affected thereby, before the expiry of a period of forty-five days from the date on which the copies of the Official Gazette containing the said notification were made available to the public;

And whereas, copies of the said Official Gazette were made available to the public on the 10th July, 2024;

And whereas, objections and suggestions received from the public on the said draft rules have been considered by the Central Government;

Now, therefore, in exercise of the powers conferred by clause (r) of sub-section (2) of section 33 read with section 32B of the Drugs and Cosmetics Act, 1940 (23 of 1940), with consideration that consultation with Drugs Technical Advisory Board, shall be held as per the provisions, the Central Government hereby makes the following rules, namely:—

1. **Short title and commencement.—**(1) These rules may be called the Drugs and Cosmetics (Compounding of Offences) Rules, 2025.

   (2) They shall come into force on the date of their publication in the Official Gazette.

2. **Definitions.—**In these rules, unless the context otherwise requires,**—**

   (a) “Act” means the Drugs and Cosmetics Act, 1940 (23 of 1940);

   (b) "applicant" means any company or any other person(s) involved in manufacturing, import, sale, distribution or other activity covered under the provisions of the Drugs and Cosmetics Act and rules thereunder;

   (c)"compounding authority" means the authority appointed under rule 3 of these rules by the Central Government or State Government, as the case may be;

(d) "Form" means the Form appended to these rules;

(e) "reporting authority" means the Licensing Authority or the Central Licensing Authority or the Central License Approving Authority appointed by the Central Government or the Licensing Authority appointed by State Government, as the case may be, under the Act and rules made thereunder, having jurisdiction over the place where an offence under the Act has been or alleged to have been committed;

(f) "section" means a section of the Act; and

(g) Words and expressions used in these rules and not defined but defined in the Act shall have the respective meanings assigned to them in the Act.

3. **Appointment of compounding authority.—**(1) The Central Government may, for the purposes of these rules, by notification in the Official Gazette, appoint any officer not below the rank of reporting authority under these rules, as compounding authority for the purpose of exercising powers and functions of the Central Government under these rules and for taking measures with respect to matters arises from these rules.

(2) The State Government may, for the purposes of these rules, by notification in the Official Gazette, appoint any officer not below the rank of reporting authority under these rules, as compounding authority for the purpose of exercising such powers and functions of the State Government under these rules and for taking measures with respect to matters arisen from these rules.

4. **Form and manner of application.—** (1) The applicant may, either before or after institution of prosecution, make an application to the compounding authority under section 32B of the Act in the Form along with such relevant informations and documents, to the compounding authority for compounding of the offence.

(2) The application for compounding shall be made individually by the company or person involved in manufacturing, import, sale, distribution or any other activity covered under the provisions of the Act and the rules made thereunder.

5. **Procedure for compounding.—**(1) On receipt of an application under rule 4, the compounding authority shall call for a report from the reporting authority, under whose jurisdiction offence has been committed, with reference to the particulars furnished in the application, or any other information, which may be considered relevant for examination of such application.

(2) Such report shall be furnished by the reporting authority within a period of one month or within such extended period as may be allowed by the compounding authority, from the date of receipt of communication from the compounding authority.

(3) The compounding authority after taking into account the contents of the said application may, by order, either allow the application indicating the compounding amount and grant him immunity from prosecution in terms of rule 6 or reject such application:

Provided that the application shall not be rejected unless an opportunity has been given to the applicant of being heard and the grounds of such rejection are mentioned in such order.

(4) A copy of every order under sub-rule (3) shall be sent to the applicant.

(5) The applicant shall, within a period of thirty days from the date of receipt of order under sub-rule (3) allowing the compounding of offences, pay the compounding amount, as ordered to be paid by the compounding authority and shall furnish the proof of such payment to the compounding authority:

Provided that the compounding amount once paid shall not be refunded except in cases where the Court rejects grant of immunity from prosecution.

(6) The applicant cannot claim, as of right, that his offence shall be compounded.

6. **Power of Compounding authority to grant immunity from prosecution.—**The compounding authority, if satisfies that any person who has made the application for compounding of offence under these rules has co-operated in the proceedings before the authority and has made full and true disclosure of facts relating to the case, grant to such person, subject to such conditions as deemed fit, immunity from prosecution for the offence with respect to the case covered by the compounding of offence.

7. **Withdrawal of Immunity from Prosecution in certain conditions**.— (1) An immunity granted to a person under rule 6 shall stand withdrawn,if such person fails to pay any sum specified in the order of compounding passed by the Compounding authority, under sub-rule(3) of rule 5 within the time specified in such order or fails to comply with any other conditions subject to which the immunity was granted and thereupon the provisions of the Act shall apply as if no such immunity had been granted.

(2) An immunity granted to a person under sub-rule(1) above may, at anytime, be withdrawn by the Compounding authority, if satisfies that such person had, in the course of the compounding proceedings, concealed any particulars, material or had given false evidence, and thereupon such person may be tried for the offence with respect to which immunity has been granted or for any other offence that appears to have been committed by him in connection with the compounding proceedings and there upon the provisions of the Act, shall apply as if no such immunity had been granted.

FORM

(See rule 4)

(Application for compounding of offences)

1. Full name and address of the applicant:

2. Address for communication:

3. Name and composition of the product:

4. Manufacturing License, Import Licence or Registration Certificate details (including address, email and contact details):

5. Manufactured or Imported by:

6. Marketed by,if any:

7. Export or Import code No, if applicable:

8. Certificate of Analysis of Manufacturer or National Accreditation Board for Testing and Calibration Laboratories (NABL) lab, if any:

9. Details of sample, if applicable:

10. Date of sample drawn (Form 17 of Drugs Rules, 1945 or Form COS-10 of Cosmetics Rule 2020 or Form MD-36 of Medical Device Rules 2017):

11. Date of test report received in Form 13 or Form 2 of Drugs Rules, 1945 or Form COS-14 or Form COS-21of Cosmetics Rule 2020 or Form MD-32 or Form MD-31 of Medical Device Rules 2017, if applicable:

12. The contravention of the provisions of the Drugs and Cosmetics Act, 1940, against which prosecution is instituted or contemplated:

13. Date of seizure, if any:

14. Brief facts of the case and particulars of the offence(s) charged:

15. Whether Show Cause Notice or Chargesheet issued:

16. Whether this is the first offence under the Drugs and Cosmetics Act, 1940, if not details of the previous cases:

17. Whether any proceedings for the same offences contemplated under any other law, if so the details thereof:

Name and Signature of the applicant

DECLARATION:

1. I shall pay the compounding amount, as may be fixed by the compounding authority under the Rule…….. of the Drugs and Cosmetics (Compounding of Offences) Rules, 2025 there under.

2. I understand that I cannot claim, as of right that the offences committed by me under the Act shall be compounded.

Name and Signature of the applicant

VERIFICATION

I,……the son/daughter/wife of……..residing at……dosolemnly declare that I am making this application in my capacity as ..... and I am competent to verify it.

That the contents of this application are true to the best of my knowledge and belief and no information relevant to the facts of the case has been suppressed. The documents accompanying the application are true copies of the originals and are duly attested by me.

Verified today the ..... day of ..... (month), ... (year) at .....…… .

Name and Signature of the applicant

[F. No. X 11035/127/2023-DR]

RAJIV WADHWAN, Advisor (Cost)

Uploaded by Dte. of Printing at Government of India Press, Ring Road, Mayapuri, New Delhi-110064
and Published by the Controller of Publications, Delhi-110054.

AMIT KUMAR JAISWAL
Digitally signed by AMIT KUMAR JAISWAL
Date: 2025.04.26 16:17:11 +05'30'

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಅಫೀಫಾ ಉಸ್ಮಾನಿ)
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು
ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-30

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 12 ಕೇನಿಪ್ರ 2025 ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 19.07.2025.

ದಿನಾಂಕ: 16.05.2025ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II-Section-3 Sub Section (i)ರಲ್ಲಿ ಪ್ರಕಟವಾದ the Telecommunications (Framework to Notify Standards, Conformity Assessment and Certification) Rules, 2025ರ Notification-GSR 315(E) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರುಪ್ರಕಟಿಸಲಾಗಿದೆ,-

MINISTRY OF COMMUNICATIONS

(Department of Telecommunications)

NOTIFICATION

New Delhi, the 16th May, 2025.

G.S.R. 315(E).— Whereas a draft of the Telecommunications (Standards, Conformity Assessment and Certification) Rules, 2025, which the Central Government proposes to make in exercise of the powers conferred by section 19 read with clause (zj) of sub-section (2) of section 56 of the Telecommunications Act, 2023 (44 of 2023), was published as required by sub-section (1) of section 56 of the said Act *vide* notification of the Government of India in the Ministry of Communications, Department of Telecommunications number G.S.R. 82(E), dated the 29th January, 2025, in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), dated the 29th January, 2025 inviting objections and suggestions from the persons likely to be affected thereby, before the expiry of the period of thirty days from the date on which the copies of the Official Gazette containing the said notification were made available to the public;

And whereas copies of the said Official Gazette were made available to the public on the 29th January, 2025;

And whereas the objections and suggestions received from the public in respect of the said draft rules have been duly considered by the Central Government;

Now, therefore, in exercise of the powers conferred by section 19 read with clause (zj) of sub-section (2) of section 56 of the Telecommunications Act, 2023 (44 of 2023), and in supersession of rules 528 to 537 of the Indian Telegraph Rules, 1951 relating to testing and certification of telegraph, except as respects the terms and conditions of existing standards, essential requirements, interface requirements, security assurance requirements, specifications, testing requirements or conformity assessment, or exemptions thereof, issued by the Central Government prior to the date of coming into force of these rules, which shall continue to apply till such time as the Central Government supersedes the same by issuance of a notification under section 19 of the said Act, the Central Government hereby makes the following rules, namely:–

1. Short title and commencement.– (1) These rules may be called the Telecommunications (Framework to Notify Standards, Conformity Assessment and Certification) Rules, 2025.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.– (1) In these rules, unless the context otherwise requires,–

(a) "Act" means the Telecommunications Act, 2023 (44 of 2023);

(b) "Appropriate Authority" means the authority designated by the Central Government under rule 4;

(c) "conformity assessment" means any procedure used to demonstrate and determine compliance with notified standards;

(d) "Conformity Assessment Body" (CAB) means the person recognised by the Appropriate Authority under rule 6 for the purpose of conformity assessment under these rules;

(e) "essential requirements" means a set of parameters or standards or specifications or security requirements as may be notified by the Appropriate Authority from time to time;

(f) "license" means a license, registration or permission, by whatever name called, granted under the Indian Telegraph Act, 1885 (13 of 1885) for provision of telecommunication services or telecommunication network, and the term "licensee" shall be construed as the holder of such license;

(g) "portal" means the portal which may be notified by the Central Government under rule 13; and

(h) "standard" means a document issued by the Appropriate Authority which lays down the characteristics, related processes, codes, specifications, essential requirements, recommended practices, classification, test methods and procedures, in respect of any or all aspects specified under section 19 of the Act.

(2) Words and expressions used in these rules and not defined herein but defined in the Act shall have the meanings respectively assigned to them in the Act.

3. Objective.– The objective of these rules is to provide a framework within which the Appropriate Authority may notify standards and conformity assessment measures in respect of any or all aspects specified under section 19 of the Act.

4. Appropriate Authority.– (1) The Telecommunication Engineering Centre and the National Centre for Communication Security, under the Department of Telecommunications, Ministry of Communications, Government of India, shall be the Appropriate Authorities for the purposes of these rules.

(2) The Central Government may also designate any other office or authority, to be the Appropriate Authority for the purpose of notification of standards and conformity assessment measures for specified telecommunication equipment or any other aspect of section 19, subject to any terms and conditions as it may specify.

5. Notification and review of standards and conformity assessment.– (1) The Appropriate Authority shall ensure prior publication of the draft standards and draft conformity assessment measures in the portal, so as to allow for a consultation process of at least sixty days to enable all stakeholders to provide their comments, which shall be taken into consideration before finalisation of such standards or conformity assessment measures.

(2) The condition for prior publication and stakeholder consultation under sub-rule (1) shall also apply to revisions or amendments to published standards or conformity assessment measures:

Provided that the condition for prior publication under sub-rule (1) shall not apply where the Appropriate Authority undertakes rectification of typographical mistakes or errors apparent in any notified standard or conformity assessment measure, which are not substantive in nature.

(3) The Appropriate Authority may, notwithstanding sub-rule (1), notify a standard or conformity assessment measure on a provisional basis without prior consultation process, where it determines, for reasons to be recorded in writing–

(a) that such notification is necessary to expeditiously achieve a policy objective; or

(b) the risks of non-fulfilment of such objective, if such notification on a provisional basis is not undertaken:

Provided that the Appropriate Authority shall within a period of sixty days of such notification, undertake a consultation process, and take into consideration stakeholder comments for either finalising the standards or conformity assessment measures with or without modifications, or withdrawing such standards or conformity assessment measures.

(4) The Appropriate Authority shall review the notified standards and conformity assessment measures, at least once in five years, to determine the need for revision, amendment or withdrawal of such standards, in accordance with these rules.

(5) Any standard notified under these rules shall be effective from the date specified therein:

Provided that in case of a notification for revision or amendment of an existing standard, the Appropriate Authority may, by order, permit the concurrent operation of such revised or amended standard along with the existing standard for such period as may be specified in such order.

Explanation.– In this sub-rule, "existing standard" means a standard which is in effect on the date of notification of revision or amendment to such standard.

6. Recognition of Conformity Assessment Bodies.– (1) The Appropriate Authority may recognise a laboratory in India or, in public interest, a laboratory in any other country, other than those with which India shares a land border, which is accredited under the International Laboratory Accreditation Cooperation, as a Conformity Assessment Body for carrying out conformity assessment of standards notified under section 19 of the Act.

(2) The Appropriate Authority may specify, from time to time, guidelines for the recognition, suspension, withdrawal or renewal of recognition of Conformity Assessment Bodies:

Provided that the recognition of a Conformity Assessment Body shall not be suspended or withdrawn without giving a reasonable opportunity of being heard to the relevant Conformity Assessment Body.

(3) The Appropriate Authority shall publish on the portal, a list of Conformity Assessment Bodies recognised by it.

7. Application to obtain Certificate of Conformity Assessment.– (1) The Certificate of Conformity Assessment may be issued by the Appropriate Authority or any certification body designated by the Central Government, and the Appropriate Authority shall publish on the portal, a list of such certification bodies.

(2) Every person to which a notified standard applies shall, at its own cost–

(a) ensure compliance with the conformity assessment measures in respect of an applicable standard; and

(b) make an application to obtain a certificate of conformity assessment, as may be required in respect of the relevant standard, to the Appropriate Authority or to any certification body specified under sub-rule (1), in the form and manner and subject to payment of fees as may be specified by the Appropriate Authority.

(3) The Appropriate Authority or the certification body, as the case may be, shall–

(a) undertake assessment of the application for conformity assessment in accordance with the timelines and procedure as specified on the portal by the Appropriate Authority; and

(b) based on such assessment, issue the certificate of conformity assessment for a validity period as may be determined by the Appropriate Authority.

(4) The certificate of conformity assessment may be renewed in the manner and subject to compliance with the procedures and on payment of such fees as may be specified by the Appropriate Authority in this behalf.

8. Compliance obligations.– (1) Every person to which a notified standard applies, shall ensure that the details of such standard, including the Certificate of Conformity Assessment, is displayed in such manner as may be specified by the Appropriate Authority.

(2) No telecommunication equipment to which a standard applies, shall be sold or deployed in any telecommunication network, or otherwise be used in India, unless it has a valid Certificate of Conformity Assessment.

9. Exemptions from conformity assessments.– (1) The following shall be exempt from the requirement of conformity assessment under these rules, namely:–

(a) telecommunication equipment imported into India for the purpose of carrying out research and development or demonstration or testing of samples in India or through regulatory sandbox, subject to compliance with relevant rules and procedures for such research, demonstration or testing or regulatory sandbox; and

(b) telecommunication equipment brought into India by a person for personal use in India and that is not otherwise prohibited to be imported or used under the Act or any other law for the time being in force.

(2) Where a notified standard applies in respect of a telecommunication equipment, recertification of such telecommunication equipment shall not be required in the following cases, namely:–

(a) where the model or brand of such telecommunication equipment is not different in any manner from that certified by the Appropriate Authority; and

(b) where such telecommunication equipment complies with changes to any labelling requirements as notified by the Appropriate Authority from time to time.

(3) The Central Government may, from time to time, notify exemptions from the requirement of conformity assessment, in addition to those specified under sub-rule (1) and sub-rule (2).

10. Procedure by an authorised entity or a licensee in respect of telecommunication equipment without a valid Certificate of Conformity Assessment.– (1) An authorised entity or a licensee shall, upon becoming aware that a user of its telecommunication services is using telecommunication equipment that does not have a valid Certificate of Conformity Assessment, issue a notice in writing to such user seeking discontinuance by the user of such telecommunication equipment within a period of seven days from the date of issuance of the notice.

(2) Where a user, upon receipt of a notice under sub-rule (1), does not discontinue the use of the uncertified telecommunication equipment within seven days from the date of issuance of such notice, the authorised entity or licensee, shall suspend the telecommunication service or connectivity to the telecommunication network of such user and inform the Central Government in writing of such discontinuance.

11. Inspection and monitoring.– (1) The Appropriate Authority, or any officer authorised by the Central Government for this purpose, may from time to time inspect and monitor compliance with the requirements of these rules.

(2) Any person to which a relevant standard applies, shall ensure access to the Appropriate Authority, or any officer authorised by the Central Government, to its premises for the purposes of such inspection and monitoring and provide information as may be sought in respect of the relevant standard or conformity assessment measure.

12. Procedure in relation to contravention of standards relating to telecommunication equipment.– (1) If the Appropriate Authority, or any officer authorised by the Central Government for inspection and monitoring under these rules, obtains information during the course of inspection or otherwise, that telecommunication equipment to which a standard applies is not accompanied by a valid Certificate of Conformity Assessment, it shall issue a notice in writing to the person in possession of such equipment to cease from offering for sale or distribution, or using such equipment in any manner, and the recipient of such notice shall comply with such notice within seven days from the date of receipt of such notice.

(2) The recipient of a notice under sub-rule (1), may, subject to compliance with relevant conformity assessment measures in respect of the relevant telecommunication equipment, apply for Certificate of Conformity Assessment in the manner specified under rule 7, upon payment of ten times the fees as may be specified in pursuance of sub-rule (2) of rule 7, and if such certificate is obtained within one hundred and eighty days of the notice under sub-rule (1), it shall inform the Appropriate Authority in such form as may be specified by the Appropriate Authority for this purpose, and be entitled to sell, distribute or otherwise use such equipment.

(3) The Appropriate Authority may initiate legal proceedings for the seizure or destruction of equipment that are used in contravention of sub-rule (1) or sub-rule (2).

13. Digital implementation of these rules.– The Central Government, in furtherance of section 53 of the Act, may notify one or more portals for the digital implementation of these rules, including for specification of the standards and conformity assessment, procedures for compliance, fees and charges, notices of non-conformity, and to disseminate any orders or directions made under these rules by the Appropriate Authority.

[F.No. 24-13/2024-UBB]
DEVENDRA KUMAR RAI, Jt. Secy.

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಅಫೀಫಾ ಉಸ್ಮಾನಿ)
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು
ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-31

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 13 ಕೇನಿಪ 2025 ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 19.07.2025.

ದಿನಾಂಕ: 17.06.2025ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II-Section-3 Sub Section (i)ರಲ್ಲಿ ಪ್ರಕಟವಾದ the Marine Aids to Navigation (Training and Certification) Rules, 2025ರ Notification-GSR 395(E) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರುಪ್ರಕಟಿಸಲಾಗಿದೆ,-

MINISTRY OF MINISTRY OF PORTS, SHIPPING AND WATERWAYS

NOTIFICATION

New Delhi, the 17th June, 2025

G.S.R. 395(E).—Whereas the draft of the Marine Aids to Navigation (Training and Certification) Rules, 2025 were published, as required by sub-section (1) of section 46 of the Marine Aids to Navigation Act, 2021 (20 of 2021) (hereinafter referred to as the said Act), vide notification number G.S.R. 884 (E), dated the 24th December, 2021, in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 27th December, 2021, inviting objections and suggestions from all the persons likely to be affected thereby, before the expiry of the period of thirty days from the date on which copies of the Official Gazette containing the said notification were made available to the public;

And whereas the copies of the said Official Gazette were made available to the public on the 27th December, 2021;

And whereas no objections or suggestions received from the public in respect of the said draft rules by the Central Government.

Now, therefore, in exercise of the powers conferred by sub-section (1) and clause (f) of sub-section (2) of section 46 read with section 19 of the Marine Aids to Navigation Act, 2021, the Central Government, hereby makes the following rules, namely: –

1.Short title and commencement. – (1) These rules may be called the Marine Aids to Navigation (Training and Certification) Rules, 2025.

(2) They shall come into force on the date of their publication in the Official Gazette.

2.Definitions. –(1) In these rules, unless the context otherwise requires, **–**

(a) "Act" means the Marine Aids to Navigation Act, 2021 (20 of 2021);

(b) "aids to navigation personnel" means persons trained in aids to navigation and holding the certificate issued under these rules;

(c) "International Organisation for Marine Aids to Navigation" means an intergovernmental organization that brings together governments and organizations concerned with the regulation, provision, maintenance, or operation of marine aids to navigation, with its headquarters in Paris, France, and of which India is a member state;

(d) "Marine Navigation Training Institute" means the institute referred to in rule 4;

(e) "person" shall include an individual, any company or association or body of individuals, whether incorporated or not by whatsoever name called or referred to;

(f) "vessel traffic service personnel" means persons trained in vessel traffic service and holding the certificate issued under these rules;

(g) "vessel traffic service provider" means any person authorised under sub-section (2) of section 10 of the Act.

(2) The words and expressions used and not defined in these rules but defined in the Act, shall have the meanings respectively assigned to them in the Act.

3. Training in marine aids to navigation and vessel traffic services.–(1) An accredited training organization shall issue a certificate to a person upon successful completion of the respective training course, provided that the person meets the minimum qualification criteria specified by the Director General for the respective course and the course is designed in accordance with the standards, recommendations, guidelines, and model courses developed by the International Organisation for Marine Aids to Navigation.

(2) Only such person who is trained and has been granted a certificate under sub-rule (1) shall be deployed for the operation and maintenance of aids to navigation station or vessel traffic service centre, as applicable.

(3) The Director General shall be the authority for all matters pertaining to training and certification on marine aids to navigation and vessel traffic services.

(4) For the purposes of sub-rule (1), the Director General shall, from time to time, specify the minimum qualification criteria for a person to receive training in aids to navigation and vessel traffic services, in accordance with the prevailing global technical standards and best practices.

4. Marine Navigation Training Institute. – (1) The Marine Navigation Training Institute, Kolkata, an accredited training organisation under the administrative control of the Director General, shall issue a certificate to a person upon successful completion of the respective training course, subject to compliance with all rules applicable to an accredited training organisation under the Act.

(2) The Marine Navigation Training Institute may also conduct its training at other geographical locations depending on the future training needs with the prior approval of the Central Government.

5. Approval of training courses. – (1) No accredited training organisation shall issue certificates for any training course which is not approved under this rule.

(2) The accredited training organisation seeking to adopt the model training course of the International Organisation for Marine Aids to Navigation, shall apply to the Director General in the form specified by the Director General from time to time.

(3) The Director General shall conduct inspection(s) for the grant of approval of the training course so applied under sub-rule (2).

(4) The Director General shall, within thirty days from the date of the final inspection conducted under sub-rule (3), grant approval for the conduct of the model training course, valid for a period of five years, and issue a certificate of approval for each such course.

(5) A copy of the certificate of approval granted under sub-rule (4) shall also be dispatched to the International Organisation for Marine Aids to Navigation Secretariat for their record and dissemination.

(6) The Director General may carry out an audit at such intervals as he may deem fit, for ensuring that the accredited training organisation have in place such systems which shall include–

(a) training management system (including instructors, simulators and vessel traffic service or aids to navigation training facilities);
(b) training course documentation;
(c) maintenance of records;
(d) course presentation assessment; and
(e) simulator training.

Provided that if any non-conformity is identified during the audit and intimated by the Director General, and the accredited training organization fails to rectify it within thirty days from the date of intimation, the course approval shall be deemed suspended until the accredited training organization confirms compliance.

6. Certification. – (1) The accredited training organization shall issue a certificate of training, in the form specified by the Director General from time to time, to a person who has successfully completed the training, within seven days from the date of completion of the assessment.

(2) Where suitable reciprocal arrangements apply, the Director General may recognize aid to navigation and vessel traffic service certificate granted by any member state of the International Organisation for Marine Aids to Navigation if such certificate has been issued in accordance with the recommendations of the International Organisation for Marine Aids to Navigation.

7. Issue of vessel traffic service log book. –(1) The Director General shall issue a log book to each vessel traffic service personnel through the accredited training organisation for maintaining a record of trainings and work experience of such personnel.

(2) The procedure for the issue of log book shall be as specified by the Director General from time to time.

(3) The entries in the log book pertaining to work experience of the vessel traffic service personnel shall be made by the vessel traffic service provider and such entry shall be made available to the Director General in such form and manner as specified by the Director General from time to time.

8. Aid to navigation and vessel traffic service personnel database. – (1) Every local authority and vessel traffic service provider shall make available the details of the personnel deployed by them and status of their training to the Director General.

(2) Every accredited training organization shall provide the details of the training carried out at its institute to the Director General in such form and manner as specified by the Director General from time to time.

(3) The Director General shall maintain a database of the aids to navigation personnel and vessel traffic service personnel and status of their training, based on the inputs received under sub-rules (1) and (2).

[F. No. LH- 11012/5/2021-SL]

MUKESH MANGAL, Jt. Secy.

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಅಫೀಫಾ ಉಸ್ಮಾನಿ)
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ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-32

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 14 ಕೇನಿಪ್ರ 2025 ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 19.07.2025.

ದಿನಾಂಕ: 25.06.2025ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II-Section-3 Sub Section (i)ರಲ್ಲಿ ಪ್ರಕಟವಾದ the Radio Telephone Operator (Restricted) Certificate and Licence Rules, 2025ರ Notification-GSR 413(E) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರುಪ್ರಕಟಿಸಲಾಗಿದೆ,-

MINISTRY OF CIVIL AVIATION

NOTIFICATION

New Delhi, the 25th June, 2025

G.S.R. 413(E).—Whereas, the draft of the Radio Telephone Operator (Restricted) Certificate and Licence Rules, 2025 was published, as required by section 34 of the Bharatiya Vayuyan Adhiniyam, 2024 (16 of 2024), in the notification of the Government of India in the Ministry of Civil Aviation, *vide* number G.S.R. 110(E), dated the 3rd February, 2025, in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), inviting objections and suggestions from all persons likely to be affected thereby, before the expiry of the period of fifteen days from the date on which the copies of the Official Gazette containing the said notification were made available to the public;

And whereas, the said draft rules were made available to the public on the 3rd February, 2025;

And whereas, the objections and suggestions received from the public in respect of the said draft rules within the period specified have been taken into consideration;

Now, therefore, in exercise of the powers conferred by sections 10, 11, 19, 30, and 33 of the Bharatiya Vayuyan Adhiniyam, 2024 (16 of 2024), the Central Government hereby makes the following rules, namely: -

1. **Short title and commencement. —** *(1)* These rules may be called the Radio Telephone Operator (Restricted) Certificate and Licence Rules, 2025.

(2) They shall come into force on the date of their final publication in the Official Gazette.

2. **Definitions. —**

(1) In these rules, unless the context otherwise requires, —

(a) "Act" means the Bharatiya Vayuyan Adhiniyam, 2024 (16 of 2024);

(b) "Certificate and Licence" means Radio Telephone Operator (Restricted) Certificate and Licence;

(c) "Director General" means Director General of Civil Aviation;

(d) "Radio Regulations" means the regulations adopted by the World Radiocommunication Conference (Geneva 1995) and includes every revision or modification ratified by the Government of India;

(e) "specified by the Director General" means the directions issued by the Director General under these rules and placed in public domain of the Directorate General of Civil Aviation;

(2) The words and expressions used herein and not defined and defined in the Bharatiya Vayuyan Adhiniyam, 2024 (16 of 2024), shall have the same meaning as assigned to them in the said Act.

3. **Operation of radio-telephone apparatus. —** No person shall operate or allow to operate radio telephone service of any aircraft station or aircraft earth station operating on frequencies allocated exclusively to the aeronautical mobile service or to the aeronautical mobile- satellite service, unless he holds a valid Radio Telephone Operator (Restricted) Certificate and Licence issued or recognised by the Central Government.

4. **Licensing Authority. —** The Central Government shall be the authority to grant or extend the Radio Telephone Operator (Restricted) Certificate and Licence.

5. Issuance of Radio Telephone Operator (Restricted) Certificate and Licence.— The Central Government may grant or extend, as the case maybe, Radio Telephone Operator (Restricted) Certificate and Licence to persons who have fulfilled the requirements specified in these rules.

6. Eligibility for appearing in Radio Telephone Operator (Restricted) Certificate and Licence examination. — No person shall be eligible for appearing in the examination under these rules, unless the applicant, —

(a) has attained the age of sixteen years on the date of application;

(b) has passed Class X or its equivalent examination from a recognised Board:

Provided that an applicant who fails in the examination shall not be permitted to appear for re-examination within a period of six weeks from the date of examination:

Provided further that if the applicant is not a citizen of India, security clearance shall be obtained from the Government of India.

7. Submission of application. — An application for appearing in the examination for the grant of a Radio Telephone Operator (Restricted) Certificate and Licence shall be made to the Director General in the form and manner as specified by the Director General.

8. Examinations. — *(1)* The examination for the grant of a Radio Telephone Operator (Restricted) Certificate and Licence shall be held in the form and manner as specified by the Director General.

(2) The Director General may fix examination centres in India, appoint invigilators, and lay down the procedure for conducting the examinations.

(3) The Director General may authorise examiners meeting the requirements as specified by the Director General for carrying out the practical examination.

(4) The Radio Telephone Operator (Restricted) Certificate and Licence examination shall consist of:

(a) written examination; and

(b) practical examination:

Provided that no applicant shall be eligible to appear in the practical examination unless he has passed the written examination:

Provided further that the Director General may exempt the following applicants from the written examination:

(i) a qualified pilot from the Indian Air Force, Indian Navy or Indian Army or Indian Coast Guard who possesses the necessary flying experience and competency as specified by the Director General;

(ii) a person holding a valid Radio Telephone Operator's (Restricted) Certificate and Licence issued under the Indian Wireless Telegraphy (Commercial Radio Operator's Certificate of Proficiency and Licence to Operate Wireless Telegraphy) Rules 1954 ;

(iii) a person holding a valid Flight Radio Telephone Operator's Licence or its equivalent issued by Commonwealth countries or Philippines:

Provided also that in case a Certificate and Licence granted before the commencement of these rules has been suspended or in case of pendency of any proceeding connected with such Certificate and Licence, the holder of such Certificate and Licence shall not be eligible for appearing in the examinations until the expiry of suspension period.

(5) The syllabus for the examination shall be as under:

(i) written examination covering regulation and procedure, radio principles and practice and radio telephony as per the syllabus specified by the Director General;

(ii) practical examination consisting of a practical test of radio telephony conducted over simulated environment and the applicant shall be required to —

(a) use phonetic alphabets and general procedure of radio-telephone working;

(b) carry out communications associated with mobile and/or base stations.

Explanation — for the purposes of clause (ii), the applicant is expected to carry out preparation of messages for transmission, exchange of traffic, use of priorities, obtaining meteorological information, position report, distress, urgency, and the like.

(6) An applicant for the grant of Radio Telephone Operator (Restricted) Certificate and Licence shall have passed the practical examination within three years from the date of passing the written examination:

Provided that the applicant or a person exempted from appearing in the written examination under sub-rule (4), shall not be permitted to appear in the practical examination for more than three attempts and on failing to pass during these three attempts, shall be required to pass the written examination again prior to being allowed to appear in subsequent practical examinations.

9. Fee and other charges. — *(1)* The fee payable for the Radio Telephone Operator (Restricted) Certificate and Licence Examination is as under:

(a) written examination: Rupees two thousand per examination;

(b) practical examination: Rupees five hundred per examination.

(2) The fee for issuance of Radio Telephone Operator (Restricted) Certificate and Licence shall be Rupees five thousand.

(3) The fee for issuance of duplicate Certificate and Licence shall be Rupees five hundred.

(4) The fee shall be paid electronically or as specified by the Director General.

10. Requirements for issue of Certificate and Licence. — An applicant for Radio Telephone Operator (Restricted) Certificate and Licence shall fulfil the following requirements, namely:

(a) Age — the applicant shall be not less than sixteen years of age on the date of application;

(b) Educational Qualification — the applicant shall have passed Class X or its equivalent from a recognised Board;

(c) Knowledge — the applicant shall have passed examinations as provided under rule 8.

11. Validity of Certificate and Licence. — *(1)* The Radio Telephone Operator (Restricted) Certificate and Licence granted under these rules, unless suspended or cancelled, shall remain valid till the holder attains the age of eighty years:

Provided that a Certificate and Licence may be extended beyond the age of eighty years, subject to the holder fulfilling the requirements specified by the Director General.

(2) A Certificate and Licence existing on the day of commencement of these rules shall continue to be valid till its expiry and the holder may be granted Certificate and Licence under these rules subject to the holder passing the practical examination as provided under rule 8.

12. Scope of Authority to operate. — The holder of a Radio Telephone Operator (Restricted) Certificate and Licence may, subject to fulfilling conditions as specified by the Central Government, operate mobile stations as under:

(a) carry out the radiotelephone service of any aircraft station, when working on frequencies of the maritime mobile service, provided that: —

(i) the peak envelope power of the transmitter does not exceed 200 watts, or

(ii) the operation of the transmitter requires only the use of simple external switching devices, excluding all manual adjustment of frequency determining elements, with the stability of the frequencies maintained by the transmitter itself within the limit of tolerance specified by Radio Regulations and the peak envelope power of the transmitter does not exceed 1.5 kilowatts.

(b) carry out the radiotelephone service of any aircraft station operating on frequencies allocated exclusively to the aeronautical mobile service:

Provided that the operation of the transmitter requires only the use of simple external switching devices, excluding all manual adjustment of frequency determining elements, and that the stability of the frequencies is maintained by the transmitter itself within the limits of tolerance specified by the Radio Regulations.

13. Production of Certificate and Licence. — Any Certificate and Licence granted under these rules shall, on demand for the purpose of inspection by any officer of the Directorate General of Civil Aviation, or any other person authorised by the Central Government by special or general order in writing in this behalf, be produced by the holder of the licence.

14. Issue of duplicate or variation in a Certificate and Licence. — *(1)* A holder whose Certificate and Licence has been lost, mutilated or destroyed shall inform the same to the Director General.

(2) An application for issue of duplicate Certificate and Licence or variation in an existing Certificate and Licence shall be made to the Director General in the form and manner as specified by the Director General.

15. Disqualification from holding or obtaining a Certificate and Licence. — *(1)* Where the licensing authority is satisfied, after giving him an opportunity of being heard, that any person, —

(a) has obtained the Certificate and Licence or is in the process of obtaining Certificate and Licence, by suppression of material information or on basis of wrong information or impersonation; or

(b) has unauthorisedly varied or tampered with the particulars entered in a Certificate and Licence,

the licensing authority may, for reasons to be recorded in writing, make an order disqualifying that person for a specified period from holding a Certificate and Licence or from obtaining a Certificate and Licence under these rules.

(2) The Central Government may, by an order, debar a person permanently or temporarily from holding any Certificate and Licence, issued under these rules, if in its opinion it is necessary to do so in public interest.

(3) Upon the issue of any order under sub-rule *(1)* or sub-rule (2), the holder of a Certificate and Licence, shall forthwith surrender his Certificate and Licence to the licensing authority, if the Certificate and Licence has not already been surrendered.

16. Cancellation or suspension of Certificate and Licence. — *(1)* Where the licensing authority is satisfied, after giving him an opportunity of being heard, that any person, —

(a) has contravened or failed to comply with the provisions of these rules or any directions issued under rule 18; or

(b) has adopted unfair means during the examination, found guilty of impersonation or of submitting fabricated documents or documents which have been tampered with or of making statements which are incorrect or false or of suppressing material information; or

(c) has fraudulently lend the Certificate and Licence issued under these rules or allow it to be used by any other person,

for reasons to be recorded in writing, may suspend or cancel any Certificate and Licence, and may require the holder to surrender the same for cancellation or suspension.

(2) The Central Government may suspend or cancel any Certificate and Licence, if in its opinion it is necessary to do so in the public interest.

(3) The Central Government may require the holder of any Certificate and Licence granted to surrender it for cancellation or suspension and any person failing to comply with any such requirement within a reasonable time shall be deemed to have acted in contravention of these rules.

(4) The decision of the Central Government as to any ground for suspension of any Certificate and Licence in the public interest under sub-rule (2), shall be final and binding on the holder of the licence.

17. Appeal. — *(1)* Any person, aggrieved by an order passed by an officer in exercise of the powers conferred on him by these rules, may prefer appeal in accordance with the provisions of section 33 of the Act.

(2) An appeal shall be made to the First Appellate Officer or Second Appellate Officer, as the case may be, in the Form-A appended to these rules along with the supporting documents and fee of rupees one thousand in the manner as specified by the Director General.

(3) Such Appellate Officer may call for any information, record or any other document from the applicant, if the same is considered relevant to the appeal.

(4) The Appellate authority based on the appeal made and material fact(s) available on record shall pass a speaking order in writing.

(5) The copy of order so passed by appellate officer shall be provided free of cost to the appellant.

18. Directions by Director General. — *(1)* The Director General may issue special directions titled Civil Aviation Requirements (CAR) not inconsistent with the provisions of the Act or these rules, relating to the examination, grant and extension of Radio Telephone Operator (Restricted) Certificate and Licence to persons for engaging in the operation of radio telephone or telegraph for the conduct of operation and maintenance of aircraft and associated equipment.

(2) The Civil Aviation Requirements under sub-rule *(1)* shall be issued after placing the draft on the website of the Directorate General of Civil Aviation for a period of thirty days for inviting objections and suggestions from all persons likely to be affected thereby:

Provided the Director General may, in the public interest and by order in writing, dispense with the requirements of inviting such objections and suggestions or reduce the period for submitting such objections and suggestions.

(3) Every direction issued under sub-rule *(1)* shall be complied with by the person or persons to whom such direction is issued.

(4) The Director General may, by general or special order in writing, exempt any person or class of persons from the operation of the directions issued under sub-rule (1) either wholly or partially, subject to such conditions, if any, as may be specified in such order.

19. Compounding of offence. — *(1)* For the purposes of sub-section (4) of section 25 of the Act, the Central Government may punish any person who has breached rule 3 with fine only which may extend up to one crore rupees.

(2) Offence punishable under sub-rule (1) may be compounded by the Director General or any officer specially empowered in that behalf and amount for compounding of such offence shall be one lakh rupees.

(3) An application for compounding of an offence shall be made by the applicant to the Director General or any officer specially empowered by the Central Government in this behalf in Form-B appended to these rules along with supporting documents and fee of rupees one thousand in the manner as specified by the Director General.

(4) On receipt of the application for compounding, such officer shall examine the application based on the documents submitted and submissions made in the application.

(5) Such officer may call for any information, record or any other document from the applicant, if the same is considered relevant to the compounding proceedings and in case the applicant fails to submit the additional information or documents called for within the specified period, the application for compounding shall be liable for rejection.

(6) Such officer may issue notice to all the persons concerned of the case to participate in the compounding proceedings.

(7) During the compounding proceedings, such officer after giving due opportunity to the applicant of being heard, shall compound the offence in accordance with the sub-rule (2) and where the amount is not acceptable to the applicant, then the applicant shall submit an application in writing in this regard to such officer within three days or within such reasonable period as determined by such officer.

(8) After such submission by the applicant or non-submission of such amount within reasonable time, the compounding proceedings shall cease and the matter shall be proceeded further in accordance with the provisions of the Act and these rules and the Officer shall prepare a report in respect of these proceedings.

(9) The amount for which the offence is compounded shall be paid electronically in the manner as specified by the Director General within thirty days of the date of decision of compounding.

(10) In case a person fails to pay the amount for compounding within thirty days of the order, he shall be deemed to have never made an application for compounding of any offence under the provisions of the Act and these rules.

(11) The process of compounding of offences shall be completed expeditiously and not later than sixty days from the date of application and this period of sixty days may be extended upto ninety days by the Director General, for reasons to be recorded in writing, in exceptional circumstances.

20. Saving of Certificate and Licence issued. — Nothing in these rules shall affect the operation of Radio Telephone Operator (Restricted) Certificate and Licence which has been granted under the Indian Wireless Telegraphy (Commercial Radio Operator's Certificate of Proficiency and Licence to Operate Wireless Telegraphy) Rules 1954 or any other rule for the time being in force prior to the commencement of these rules or till a date is notified by the Central Government in this regard.

FORM-A ***(See rule 17)*** **Form of appeal (First/Second) to the Appellate Officer**		
1.	Name(s) of the Appellant	
2.	Address	
3.	Email Address	
4.	Phone No.	
5.	First Appeal/ Second Appeal	
6.	Order No. with Date, against which the appeal is preferred (copy of the order to be enclosed)	
7.	Name and Post of the Officer by whom the order is passed	
8.	Contravention of rules for which order was passed	
9.	Operative part of order	
10.	Date on which the copy of order received by the appellant	
11.	Date of completion of 30 days Limitation period	
12.	Brief facts of the case	
13.	Grounds of Appeal	
14.	Prayer of the Appellant	
15.	Fee and transaction details	
16.	Other details with supporting documents, if any	

Verification

I_____, the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Name and Signature of the Appellant

Date:

Place:

FORM-B **(See rule 19)** **Application for Compounding of Offence**		
1.	Name(s) of the Applicant	
2.	Address	
3.	Email Address	
4.	Phone No.	
5.	The Authority before whom the case is pending :	
6.	Contravention of sections or rules	
7.	Brief facts of the case	
8.	Any other information relevant to the case	
9.	Prayer of the Applicant	
10.	Fee and transaction details	
11.	Attachment, if any	

Verification

I_____, the applicant, do hereby declare that what is stated above is true to the best of my information and belief.

Name and Signature of the Applicant

Date:

Place:

[F. No. AV/25/2023-D G]

SHOBHIT GUPTA, Jt. Secy.

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಅಫೀಫಾ ಉಸ್ಮಾನಿ)
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು
ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-33

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 15 ಕೇನಿಪ 2025 ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 19.07.2025.

ದಿನಾಂಕ: 03.07.2025ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II-Section-3 Sub Section (i)ರಲ್ಲಿ ಪ್ರಕಟವಾದ the Unified Waqf Management, Empowerment, Efficiency and Development Rules, 2025ರ Notification-GSR 442(E) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರುಪ್ರಕಟಿಸಲಾಗಿದೆ,-

MINISTRY OF MINORITY AFFAIRS

NOTIFICATION

New Delhi, the 3rd July, 2025

G.S.R. 442(E).— In exercise of the powers conferred by section 108B of the Unified Waqf Management, Empowerment, Efficiency and Development Act, 1995 (43 of 1995), the Central Government hereby makes the following rules, namely:—

1. Short title and commencement.— (1) These rules may be called the Unified Waqf Management, Empowerment, Efficiency and Development Rules, 2025.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.— (1) In these rules, unless the context otherwise requires,—

(a) "Act" means the Unified Waqf Management, Empowerment, Efficiency and Development Act, 1995 (43 of 1995);

(b) "electronic mode" means the electronic form as defined in clause (r) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(c) "Form" means a Form specified under the First Schedule;

(d) "Schedule" means a Schedule appended to these rules.

(2) The words and expressions used herein and not defined but defined in the Act shall have the same meaning respectively assigned to them in the Act.

3. Portal and database.— (1) A portal and database is set up for the purposes of filing of details of waqf under section 3B, uploading of list of auqaf under section 5, registration of new waqf under section 36, maintenance of register of

auqaf under section 37 and maintenance and submission of accounts of mutawalli of a waqf under section 46, publication of audit report under section 47 and publication of proceedings and order of Board under section 48 of the Act.

(2) The Joint Secretary to the Government of India in the Ministry of Minority Affairs in charge of the waqf division shall be responsible for the supervision and control of the portal and database.

(3) The portal and database shall contain the details and fields referred to in the Act, monitoring and management of waqf properties and related data, court cases, resolution of disputes and such other details and fields as are necessary for the filing of details of the waqf and the property dedicated to the waqf on the portal and database.

(4) The portal and database shall enable the Board and the mutawalli to prepare and maintain their respective books of account and other records on the portal and database.

(5) The portal and database shall autogenerate a unique identification number for each waqf and each property dedicated to the waqf for records which shall be authentic and can be used for all future references and to ensure tracking and monitoring of waqf and properties thereof in all States.

(6) The portal and database shall be designed and developed to enable the persons with disabilities also to perceive, understand, navigate, and interact with the portal and database.

(7) Every State Government shall appoint an officer not below the rank of Joint Secretary to that Government as the Nodal Officer and shall establish a centralised support unit, in consultation with the Central Government for providing assistance in streamlining uploading details of waqf and properties thereof, registration, maintenance of accounts, audit and other related activities of the waqf and the Board.

4. Monitoring of portal and database. — (1) The portal and database shall include features for real-time monitoring of registration of new waqf and filing details of the waqf and properties dedicated to the Waqf, institutional governance, court cases and dispute resolution, financial oversight and resource management, and for surveys and development thereof.

(2) The portal and database shall indicate the duplication of entries in case any entry in respect of a property already filed on the portal and database is made again.

(3) The portal and database shall establish a procedure for redressal of any grievance in relation to its use and functioning.

(4) The decision of the Joint Secretary under Sub-Rule (3) shall be implemented and necessary rectification of the portal and database shall be carried out accordingly.

(5) The functioning of the portal and database shall be reviewed at the end of every financial year by an independent agency to be appointed by the Central Government.

(6) The agency appointed under sub-rule (5) shall review the functioning of the portal and database and submit its report to the Central Government within a period of three months.

(7) The Central Government shall publish the report of the agency and action taken report on the recommendations of the agency on the portal and database with in a period of three months from the date of submission of the report.

5. Enrolment on portal and database.— (1) Every mutawalli shall enrol on the portal and database by using his mobile number and e-mail address through authentication by one time password received from the portal and database on the mobile and e-mail and thereafter be able to access the portal and database and file details of his waqf and property dedicated to the waqf.

(2) After enrolment, the mutawalli shall be able to login the portal and database by using his mobile number and e-mail ID with One Time Password (OTP) for future use of the portal and database in respect of his waqf.

(3) A mutawalli shall enter separately the details for each waqf of which he is the mutawalli.

(4) Every user of the portal and database, including Board, Collector, designated officer under section 3C of the Act, and other officers of the Central Government and State Government dealing with waqf shall also have access to the portal and database under this rule.

(5) In case of change of mutawalli of a waqf or change of mobile number or e-mail address enrolled under sub-rule (1), the change of mobile number or e-mail address shall be the responsibility of the new mutawalli.

(6) Central Waqf Council shall have access to the information uploaded on the portal and database.

6. Filing of details of waqf on portal and database and other particulars under section 3B.— (1) The mutawalli of a waqf, existing on or before the date of commencement of the Waqf (Amendment) Act, 2025 (14 of 2025), shall file the details of the waqf and the property thereof under section 3B of the Act on the portal and database.

(2) The details of the waqf under sub-section (1) of section 3B of the Act, amongst other information, shall include the following, namely:—

(a) the identification and boundaries of waqf properties, their use and occupier;

(b) the name and address of the creator of the waqf, mode and date of such creation;

(c) the deed of waqf, if available;

(d) the present mutawalli and its management, including the details of beneficiaries;

(e) the gross annual income from waqf properties;

(f) the amount of land-revenue, cesses, rates and taxes annually payable in respect of the waqf properties;

(g) an estimate of the expenses annually incurred in the realisation of the income of the waqf properties;

(h) the amount set apart under the waqf for—

(i) the salary of the mutawalli and allowances to the individuals;

(ii) purely religious purposes;

(iii) charitable purposes; and

(iv) any other purposes;

(i) area of each property;

(j) details of court cases, if any, involving such waqf property; and

(k) a declaration specified in the Second Schedule.

(3) In case the mutawalli could not file the details on the portal and database within the specified period for any sufficient reason, he shall seek extension of time from the Tribunal for filing of such details on the portal and database as per the proviso to sub-section (1) of section 3B of the Act.

(4) The mutawalli shall ensure that true and correct details of the waqf and the property dedicated to the waqf, including its notification number and date of publication and the auqaf register number, if available, are filed on the portal and database under section 3B of the Act.

(5) The mutawalli shall also make a declaration specified in the Second Schedule.

(6) On filing of the details of waqf and properties thereof by the mutawalli on the portal and database, the Chief Executive Officer or any other officer duly authorised in writing by the Board shall verify the details of the waqf and the property thereof filed on the portal and database under section 3B of the Act and certify the correctness of the information and particulars of the waqf and property thereof so filed and make a declaration as specified in the Second Schedule within ten days.

(7) The Board shall also check the correctness of the details of the waqf and the property dedicated to the waqf as so filed by the mutawalli on the portal and database and verified by the Chief Executive Officer or any other officer duly authorised in writing by the Board.

7. Inquiry of wrongful declaration of waqf.—The designated officer shall complete the inquiry and submit his report under section 3C of the Act within a period of one year from the date of reference made to him by the Collector.

8. Manner of payment for maintenance.— (1) The income of a waqf-alal-aulad, if the line of succession of waqif or the person in whose benefit the waqf was created fails, shall also be used for the welfare or maintenance of widow, divorced women and orphan, if waqif so intends, under sub-clause (iv) of clause (r) of section 3 of the Act.

(2) An application for payment of maintenance to a widow, divorced woman or orphan from a waqf-alal-aulad referred to in sub-rule (1) may be made to the Chief Executive Officer **in Form 1**.

(3) The application under sub-rule (2) shall be made by the widow, divorced women or orphan herself or himself or on her or his behalf by any other person.

(4) The application shall be accompanied by a copy of the Aadhaar or any other proof of identity and a copy of the proof of residence of the applicant being the widow, divorced women or orphan and also of the person in case the application is made by any other person.

(5) The Chief Executive Officer or an officer authorised by the Board, after making such enquiry as he deems fit and on being satisfied that the applicant is in need of such maintenance submit his report and recommendations to the Board as regard the payment of maintenance to the applicant from a particular waqf.

(6) The Board on being satisfied with the report and recommendations of the Chief Executive Officer or authorised officer may order for the payment of such amount of maintenance as it may consider appropriate to the applicant from a particular waqf, where the waqif of the waqf so intends or has made such provisions in the waqf.

(7) The Chief Executive Officer or the officer authorised under sub-rule (5), shall communicate the order of the Board to the applicant and the waqf concerned within a period of seven days.

(8) The waqf concerned shall pay the amount of maintenance through transfer by electronic mode only to the Bank account of the applicant and submit a report of payment to the Board.

(9) The Board and mutawalli shall maintain the records of application and payment of maintenance under this rule in **Form 2 and Form 3**.

(10) The mutawalli of the waqf-alal-aulad shall submit a quarterly report to the Board about the status of legal heirs of the property dedicated to the waqf-alal-aulad for information and for taking decision on the maintenance of widows, divorced women and orphans from the such waqf-alal-aulad.

(11) All activities of making the application, payment of maintenance and submission of report under this rule shall be made through the portal and database.

9. Manner of uploading list of auqaf.—(1) After completion of survey, the State Government shall publish the list of auqaf which shall contain—

(a) the identification, boundaries of waqf properties;

(b) their use and occupier;

(c) details of the creator, mode and date of such creation;

(d) purpose of waqf;

(e) their present mutawalli and management.

(2) The State Government shall cause the notified list of auqaf and the details of each waqf are uploaded on the portal and database, within a period of ninety days from the date of publication of the list in the Official Gazette, by an officer authorised by the State Government.

(3) If the notified list of auqaf and details of each waqf could not be uploaded on the portal and database within the period specified under sub-rule (2), the State Government shall upload the same within a further period of ninety days along with the reasons for the delay.

10. Registration of new waqf.—(1) A waqf created after the commencement of the Waqf (Amendment) Act, 2025 (14 of 2025) shall make an application to the Board for its registration under section 36 of the Act within three months of its creation.

(2) The application for registration of waqf shall be made on the portal and database in **Form 4**, and shall contain the following particulars, namely:—

(a) a description of the waqf properties sufficient for the identification thereof;

(b) a copy of waqf deed, to be uploaded;

(c) the gross annual income from such properties;

(d) the amount of land revenue, cesses, rates and taxes annually payable in respect of the waqf properties;

(e) an estimate of the expenses annually incurred in the realisation of the income of the waqf properties;

(f) the amount set apart under the waqf for—

(i) the salary of the mutawalli and allowances to the individuals;

(ii) purely religious purposes;

(iii) charitable purposes; and

(iv) any other purposes;

(g) the name and address of the waqif, if available;

(h) the name and addresses of the beneficiaries of the waqf in case of waqf-al-aulad and shares of each beneficiary in such waqf;

(i) the details of widows, divorced women and orphan, if any, who may be in receipt of maintenance from the waqf, in case of a waqf-alal-aulad;

(j) the details of court cases, if any;

(k) the details of encroachment on the property of the waqf, if any;

(l) the demarcation and area of waqf property and photograph of the property;

(m) whether waqif is a lawful owner of the property and competent to dedicate to the waqf,

(n) whether the property is a Government property or a protected monument or protected area under the Ancient Monuments Preservation Act, 1904 (7 of 1904) or the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);

(o) whether the property falls under the provisions of the Fifth Schedule or the Sixth Schedule to the Constitution.

(3) The mutawalli while making an application for registration on the portal and database shall upload a copy of his Aadhaar number or any other valid photo identity card for verification and make a declaration specified under the Second Schedule.

(4) The mutawalli shall also upload the copies of land records of each immovable property of the waqf on the portal and database.

(5) On receipt of the application for registration, the Board shall forward the application to the Collector having jurisdiction for inquiry and report.

(6) The Collector shall inquire the genuineness and validity of the application and the particulars mentioned therein in accordance with the revenue laws and, in his report, confirm that—

(a) the waqif is a lawful owner of the property and competent to dedicate to the waqf;

(b) the property is not a Government property or protected monument or protected area under the Ancient Monuments Preservation Act, 1904 (7 of 1904) or the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);

(c) the property does not belong to Scheduled Tribes under the provisions of the Fifth Schedule or the Sixth Schedule to the Constitution.

(7) The Collector shall submit the report to the Board within a period of sixty days from the date of receipt of the reference from the Board.

(8) If the application is made by any person other the person administering the waqf, the Board shall, before registering the waqf, give notice of application to the person administering the waqf and shall hear him if he desires to be heard.

(9) The mutawalli shall submit an annual report of its activities along with its audited statement of income and expenditure to the Board on the portal and database.

(10) The Board shall publish on the portal and database a summary of details of each waqf which shall include the identification of waqf and mutawalli thereof, the activities undertaken by the waqf during the previous year, its income and expenditure, and details of court cases and encroachments, if any.

11. Register of auqaf.—(1) The Board shall maintain a register of auqaf under section 37 of the Act in electronic mode on the portal and database **in Form 5**.

(2) The register of auqaf, under section 37 of the Act, shall contain the following particulars, namely:—

(a) waqf identification number assigned to the waqf and each property therof;

(b) copies of the waqf deeds, if available, and mandatorily in case of a waqf created after the date of the commencement of the Waqf (Amendment) Act, 2025 (14 0f 2025);

(c) the class of the waqf;

(d) the names of the mutawallis;

(e) the rule of succession to the office of mutawalli under the waqf deed or by custom or by usage;

(f) particulars of all waqf properties and all title deeds and documents relating thereto;

(g) particulars of the scheme of administration and the scheme of expenditure at the time of registration;

(h) the notification number and date of its publication in the Official Gazette under which the waqf is notified;

(i) the name and address of the waqif, if available;

(j) the name and addresses of the beneficiaries of the waqf in case of waqf-al-aulad and shares of each beneficiary in such waqf;

(k) the details of court cases and encroachments, if any;

(l) the nature of occupancy of any property of waqf, whether self-managed or leased and income from the property, if any;

(m) the demarcation and area of waqf property and photograph of the property;

(n) whether waqif is a lawful owner of the property and competent to dedicate to the waqf,

(o) whether the property is a Government property or protected monument or protected area under the Ancient Monuments Preservation Act, 1904 (7 of 1904) or the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);

(p) whether the property falls under the provisions of the Fifth Schedule or the Sixth Schedule to the Constitution.

(3) The Chief Executive Officer shall arrange to upload the photographs and video-graphic records of the property and gist thereof on the portal and database.

(4) The Chief Executive Officer of the Board shall ensure the correctness of details entered into the register of auqaf and update the register at the end of every calendar month.

12. Maintenance of accounts of mutawalli of a waqf.— (1) The mutawalli of a waqf shall prepare and furnish to the Board a full and true statement of accounts and records under section 46 of the Act in **Form 6** .

(2) The mutawalli shall furnish the annual statement of accounts to the Board in electronic mode on the portal and database on or before the 1st October of every year.

(3) The mutawalli shall maintain the books of accounts and other relevant records in the forms mentioned in sub-rule (1) in electronic mode on the portal and database.

(4) The mutawalli shall retain all books of accounts and other relevant papers and vouchers.

(5) The records maintained are to be uploaded on the portal and database.

(6) If the annual income of the waqf is less than one lakh rupees, the mutawalli of the waqf shall furnish a statement of accounts in Part A of Form 6 to the Board.

13. Publication of audit report.— On receipt of the audit report under sub-section (2) of section 47 of the Act, the Board shall publish the audit report on the portal and database.

14. Publication of proceedings and orders of Board.— (1) The Board shall publish the order made under sub-section (1) of section 48 of the Act together with all proceedings made by the Board in the matter on the portal and database within ten working days from the date of the order.

(2) The mutawalli, management committee and other stakeholders shall immediately be notified by the Board about the order made under sub-section (2) of section 48 of the Act.

15. Annual contribution payable to Board.— The maximum amount for the purposes of annual contribution payable to the Board under sub-section (1) of section 72 of the Act shall be one crore rupees.

THE FIRST SCHEDULE

[See rule 2(d)]

FORM 1

[See rule 8(2)]

APPLICATION FOR PAYMENT OF MAINTENANCE

[UNDER SECTION 3(r)(iv) OF THE UNIFIED WAQF MANAGEMENT, EMPOWERMENT, EFFICIENCY AND DEVELOPMENT ACT, 1995 (43 of 1995)]

Application No:

Date of receipt:

To

The Chief Executive Officer

State Board of Waqf of ---------- (Name of State)

Address----------

Details of applicant:

Affix a recent passport size photograph

1. Name:
2. Father’s name:
3. Address:

(Attach a copy of the proof of residence)

4. Aadhaar number:

(Attach a copy of the Aadhaar or any other valid photo identity card)

5. Marital status:
6. Whether widow, divorced women or orphan:
7. Period of being widow, divorced women or orphan:

If the application is not made by the applicant personally, the details of person making the application on behalf of the applicant:

Affix a recent passport size photograph

8. Name:

9. Father's name:

10. Address:

11. Aadhaar number:

(Attach a copy of the Aadhaar or any other valid photo identity card)

Details of maintenance claimed:

12. Nature of maintenance:

(Whether for maintenance of widow, divorced women or orphan)

13. Status of the applicant:

(Please attach the documentary proof of the status)

14. Amount of maintenance claimed for:

DECLARATION

I _____ s/d of Shri _____

resident of _____ hereby declare that the information furnished by me is true and correct to the best of my knowledge and nothing material information has been concealed by me.

Date: Signature

Place: (Name----------)

DECLARATION by the person making the application on behalf of the applicant, If the application is not made by the applicant personally:

I _____ s/d of Shri _____

resident of _____ hereby declare that the applicant name above is personally known to me and I believe that she/he is eligible to claim the maintenance from the waqf-alal-aulad and the information furnished by me is true and correct to the best of my knowledge and nothing material information has been concealed by me.

Date: Signature

Place: (Name----------)

FORM 2

[See rule 8(9)]

RECORD OF APPLICATION AND PAYMENT OF MAINTENANCE MAINTAINED BY THE BOARD

Details of applicant:

1. Name of the applicant:

2. Father's name:

3. Address:

4. Aadhaar number or any other valid photo identity card:

5. Marital status:

6. Whether widow, divorced women or orphan:

7. Period of being widow, divorced women or orphan:

If the application is not made by the applicant personally, the details of person making the application on behalf of the applicant:

8. Name:

9. Father's name:

10. Address:

11. Aadhaar number or any other valid photo identity card:

Details of waqf-alal-aulad from which maintenance is claimed:

12. Waqf-alal-aulad:

13. Address of waqf-alal-aulad:

14. Name of mutawalli:

15. Address of mutawalli:

Details of maintenance claimed:

16. Nature of maintenance:

(Whether for maintenance of widow, divorced women or orphan)

17. Amount of maintenance:

18. Number and date of order of Board granting the maintenance to the applicant:

19. Verification of entries and signature of official of the Board:

FORM 3

[See rule 8(9)]

RECORD OF APPLICATION AND PAYMENT OF MAINTENANCE MAINTAINED BY THE WAQF

(Name of the Waqf and address)

_____

_____

Details of applicant:

1. Name of the applicant:

2. Father's name:

3. Address:

4. Aadhaar number or any other valid photo identity card:

5. Marital status:

6. Whether widow, divorced women or orphan:

7. Period of being widow, divorced women or orphan:

If the application is not made by the applicant personally, the details of person making the application on behalf of the applicant:

8. Name:

9. Father's name:

10. Address:

11. Aadhaar number or any other valid photo identity card:

Details of waqf-alal-aulad from which maintenance is claimed:

12. Waqf-alal-aulad:

13. Address of waqf-alal-aulad:

14. Name of mutawalli:

15. Address of mutawalli:

Details of maintenance claimed:

16. Nature of maintenance:

(Whether for maintenance of widow, divorced women or orphan)

17. Amount of maintenance:

18. Number and date of order of Board granting the maintenance to the applicant:

19. Verification of entries and signature of the mutawalli:

FORM 4

[See rule 10(2)]

APPLICATION FOR REGISTRATION OF WAQF

[UNDER SECTION 36 OF THE UNIFIED WAQF MANAGEMENT, EMPOWERMENT, EFFICIENCY AND DEVELOPMENT ACT, 1995 (43 of 1995)]

Application No:

Date of receipt:

To

The Chief Executive Officer

State Board of Waqf of ---------- (Name of State)

Address----------

Application for registration of _____ (name of the waqf), situated at - _____ (full address)

Details of applicant:

1. Name:
2. Father's name:
3. Address:
4. Aadhaar number:

(Attach a copy of the Aadhaar or any other valid photo identity card)

If the application is made by any person other than the person administering the waqf, the name and address of the person or person administering the waqf

5. Name of the person administering the waqf:
6. Father's name:
7. Address:

Details of waqf:

8. Copy of the waqf deed;
9. A description of the waqf properties sufficient for the identification thereof;
10. The gross annual income from such properties;
11. Amount of land revenue, cesses, rates and taxes annually payable in respect of the waqf properties;
12. An estimate of the expenses annually incurred in the realisation of the income of the waqf properties;
13. Amount set apart under the waqf for—

(i) the salary of the mutawalli and allowances to the individuals;

(ii) purely religious purposes;

(iii) charitable purposes;

(iv) any other purposes;

14. Name and address of the waqif, if available;

15. Names and addresses of the beneficiaries of the waqf in case of waqf-al-aulad and shares of each beneficiary in such waqf;

16. Details of widows, divorced women and orphan, if any, who may be in receipt of maintenance from the waqf, in case of a waqf-alal-aulad;

17. Details of court cases, if any;

18. Details of encroachment on the property of the waqf, if any;

19. The demarcation and area of waqf property;

20. Whether waqif is a lawful owner of the property and competent to dedicate to the waqf;

21. Whether the property is a Government property or protected monument or protected area under the Ancient Monuments Preservation Act, 1904 (7 of 1904) or the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);

22. Whether the property falls under the provisions of the Fifth Schedule or the Sixth Schedule to the Constitution.

FORM 5

[See rule 11(1)]

REGISTER OF AUQAF

[UNDER SECTION 37 OF THE UNIFIED WAQF MANAGEMENT, EMPOWERMENT, EFFICIENCY AND DEVELOPMENT ACT, 1995 (43 of 1995)]

(Name of the Waqf and address)

1. Copy of the waqf deed, if available, and mandatorily in case of a waqf created after the date of the commencement of the Waqf (Amendment) Act, 2025;

2. Unique Identification Number of the Waqf;

3. Unique Identification Number of property/properties of the waqf;

(Record here the UID number of each waqf property)

4. A description of the each waqf properties sufficient for the identification thereof;

(Record here the description of each waqf property)

5. The gross annual income from such properties;

6. Amount of land revenue, cesses, rates and taxes annually payable in respect of the waqf properties;

7. An estimate of the expenses annually incurred in the realisation of the income of the waqf properties;

8. Amount set apart under the waqf for—

(i) the salary of the mutawalli and allowances to the individuals;

(ii) purely religious purposes;

(iii) charitable purposes;

(iv) any other purposes;

9. Name and address of the waqif, if available;

10. Names and addresses of the beneficiaries of the waqf in case of waqf-al-aulad and shares of each beneficiary in such waqf;

11. Details of widows, divorced women and orphan, if any, who may be in receipt of maintenance from the waqf, in case of a waqf-alal-aulad;

12. Details of court cases, if any;

13. Details of encroachment on the property of the waqf, if any;

14. The demarcation and area of waqf property;

15. Whether waqif is a lawful owner of the property and competent to dedicate to the waqf;

16. Whether the property is a Government property or protected monument or protected area under the Ancient Monuments Preservation Act, 1904 (7 of 1904) or the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);

17. Whether the property falls under the provisions of the Fifth Schedule or the Sixth Schedule to the Constitution;

18. Name and designation of the official of the Board responsible for making the entries in the Register and his initials.

FORM 6

[See rule 12(1)]

STATEMENT OF ACCOUNTS AND RECORDS

[UNDER SECTION 46 OF THE UNIFIED WAQF MANAGEMENT, EMPOWERMENT, EFFICIENCY AND DEVELOPMENT ACT, 1995 (43 of 1995)]

PART – A

BUDGET ESTIMATES OF INCOME AND EXPENDITURE

FOR THE FINANCIAL YEAR _____

(Name of the Waqf and address)

_____

_____

INCOME					EXPENDITURE				
Head of income	Actual for year immediately preceding current year	Budget estimates of current year	Revised budget estimate for current year	Revised budget estimate for next financial year	Head of expenditure	Actuals for year immediately preceding current year	Budget estimate of current year	Revised budget estimate for current year	Budget estimates for next financial year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Income:

1. Contribution received.

2. Other Income—

(a) Interest on investments and advances.

(b) Fee for supply of documents and other petty items.

Expenditure:

1. Deficit from previous year

2. (a) Land Revenue paid to the Government

(b)Remuneration and allowances of mutawalli.

(c) Rents and Land and Buildings.

(d) Cash grants and amenities.

(e) Sale of securities, stocks, debentures or other valuables.

(f) Sale of immovable properties.

(g) Nazars and offerings

(h) Other receipts.

(c) Remuneration and allowances of members of the management committee.

(d) Travelling and other allowances.

(e) Rates, cesses, taxes and licence fees, paid by it to the Government or any local authority.

(f) Expenditure incurred for all or any of the in respect of lands directly under cultivation by the mutawalli for the benefit of the waqf, namely:—

(i) maintenance of, or repairs to, irrigation works, which shall not include the capital cost of irrigation;

(ii) seeds or seedlings;

(iii) manure;

(iv) purchase and maintenance of agricultural implements;

(v) purchase and maintenance of cattle for cultivation;

(vi) wages for ploughing, watering, sowing, transplanting, harvesting, threshing and other agricultural operations:

(vii) expenditure on sundry repairs to rented buildings, not exceeding five per cent. of the annual rent derived therefrom, or the actual expenditure, whichever is less;

(viii) sale proceeds of immovable properties or rights relating to, or arising out of immovable properties, if such proceeds are reinvested to earn income for the waqf.

Total:

DEFICIT/Surplus at the end of the next financial year:

PART – B

BUDGET ESTIMATE OF RECEIPTS AND PAYMENTS

FOR THE FINANCIAL YEAR _____

Receipts	Actual for year immediately preceding current year	Budget estimates of current year	Revised budget estimate for current year	Revised budget estimate for next financial year	Payments	Actuals for year immediately preceding current year	Budget estimate of current year	Revised budget estimate for current year	Budget estimates for next financial year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Cash Balance from previous year:

(i) Income.

(ii) Loans.

TOTAL

(i) Expenditure.

(ii) Payments of loans*

Cash balance at the end of year**

* From the surplus of income over expenditure or from balance of loans, etc. when there is no surplus.

** Includes advances of pay, travelling allowances and lawyer's fees.

PART – C

STATEMENT OF ASSETS AND LIABILITIES

Heads of Assets	Actual for year immediately preceding current year	Budget estimates of current year	Revised budget estimate for current year	Revised budget estimate for next financial year	Heads of Liabilities	Actuals for year immediately preceding current year	Budget estimate of current year	Revised budget estimate for current year	Budget estimates for next financial year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Cash balance* deficit at the end of year					Loans				

* Includes advances of pay travelling allowances and lawyer's fees.

PART – D

BUDGET ESTIMATES OF INCOME AND EXPENDITURE DURING THE FINANCIAL YEAR ABSTRACTS

Actual for the immediately preceding year	Budget estimate for current year	Revised budget estimate for current year	Budget estimates for next year	Remarks
(1)	(2)	(3)	(4)	(5)

Deficit at the end of the next financial year……

PART – E

RECORD OF DONATIONS AND GRANTS RECEIVED

Sl.No.	Name of donor	Address of donor	Amounts	conditions if any, of donation or grants	Date of donation or grants
(1)	(2)	(3)	(4)	(5)	(6)

_____

THE SECOND SCHEDULE

[See rules 6(5) and (6) and 10(3)]

DECLARATION TO BE MADE BY MUTAWALLI

"I _____ (name) hereby verify and declare that the information and particulars in respect of the waqf and property thereof furnished by me are true and correct from all respect to the best of my knowledge and I shall be responsible if any information or particular is found to be false or incorrect."

DECLARATION TO BE MADE BY THE CHIEF EXECUTIVE OFFICER OR THE OFFICER AUTHORISED BY THE BOARD

"I _____ (name) hereby declare that I have verified the information and particulars of the waqf and property thereof furnished on the portal and database and certify that the information and particulars are true and correct from all respect."

_____

[F. No. Waq/5/2025-Waqf-MoMA-Part(2)]

SHERSHA C SHAIK MOHIDDIN, Jt. Secy.

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಅಫೀಫಾ ಉಸ್ಮಾನಿ)
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು
ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-34

ಮುದ್ರಕರು ಹಾಗೂ ಪ್ರಕಾಶಕರು:– ಸಂಕಲನಾಧಿಕಾರಿಗಳು, ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಸರ್ಕಾರಿ ಕೇಂದ್ರ ಮುದ್ರಣಾಲಯ, ಬೆಂಗಳೂರು–೫೯.

THAMMAIAH